

ducation and Scientific Research ision and Evaluation Authority y Assurance and Academic Accreditation ditation Department

Academic Program and Course

Introduction:

The educational program is a coordinated and organized package of courses that include procedures and experiences organized in the form of academic vocabulary whose main purpose is to build and refine the skills of graduates, making them qualified to meet the requirements of the labor market, which is reviewed and evaluated annually through internal or external audit procedures and programs such as the external examiner program.

The description of the academic program provides a brief summary of the main features of the program and its courses, indicating the skills that are being worked on to acquire for students based on the objectives of the academic program, and the importance of this description is evident because it represents the cornerstone in obtaining program accreditation and is written jointly by the teaching staff under the supervision of the scientific committees in the scientific departments.

This guide, in its second version, includes a description of the academic program after updating the vocabulary and paragraphs of the previous guide in light of the developments and developments of the educational system in Iraq, which included the description of the academic program in its traditional form (annual, quarterly), as well as the adoption of the description of the academic program circulated according to the letter of

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the Department of Studies T 3/2906 on 3/5/2023 regarding the programs that adopt the Bologna track as the basis for their work.

In this regard, we can only emphasize the importance of writing a description of academic programs and courses to ensure the proper functioning of the educational process.

Concepts and terminology:

Academic Program Description: The description of the academic program provides a brief summary of its vision, mission and objectives, including an accurate description of the targeted learning outcomes according to specific learning strategies.

Course Description: Provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, proving whether he has made the most of the available learning opportunities. It is derived from the description of the program.

<u>Program Vision: An</u> ambitious picture for the future of the academic program to be a sophisticated, inspiring, stimulating, realistic and applicable program.

Program Mission: Briefly outlines the objectives and activities necessary to achieve them and defines the program's development paths and directions.

Program Objectives: They are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable.

<u>**Curriculum Structure**</u>: All courses / subjects included in the academic program according to the approved learning system (semester, yearly, Bologna track) whether it is a requirement (ministry, university, college and scientific department) with the number of study units.

Learning Outcomes: A compatible set of knowledge, skills and values acquired by the student after the successful completion of the academic program and must determine the learning outcomes of each course in a way that achieves the objectives of the program.

<u>Teaching and learning strategies</u>: They are the strategies used by the faculty member to develop the student's teaching and learning, and they are plans that are followed to reach the learning goals. That is, describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.

Academic Program Description Form

Southern Technical University Management Technical Institute of Basra Scientific Department: Accounting Technology Department Academic or Professional Program Name: Accounting Diploma Specific Name: Accounting Diploma Study System: Semester Description Preparation Date: 05/10/2023 File Filling Date: 14/02/2024

Signature:

Head of Department Name: Haitham Mohsin Kareem Date: 14/02/2024

Signature:

Scientific Associate Name: Abdul Nasser Abdul Jabbar Date: 14/02/2024

The file is checked by:

Department of Quality Assurance and University Performance Anway abood Director of the Quality Assurance and University Performance Department:

Date: 14-2-2024 Signature: A _____

Approval of the Dean Arkan Yaqoub Yousef

Academic Program Description Form

1. **Program Vision**

Department Vision

Improving the level of performance, taking into account the need to keep pace with the development witnessed by the higher educational renaissance by finding the best services and equipment for educational cadres, providing training and development opportunities for young and administrative cadres, as well as qualifying students to enter the labor market by providing them with the necessary skills and experience during the theoretical and practical study period. As well as involving students in everything that develops their skills and helps them to create and innovate.

2. **Program Mission**

Graduating qualified students who possess scientific logical thinking and scientific research skills in the field of accounting and auditing profession, the department provides the best modern scientific techniques for educational services for students in the education stage within the limits allowed by the material capabilities of the department, and work to develop skills that enable them to integrate in all fields accurately and effectively and supports the movement of scientific research and cognitive interaction in order to communicate continuously with scientific and cultural development in the world and meet the needs of society renewed and in order to achieve comprehensive and sustainable human development It enables national competition.

3. **Program Objectives**

1- Preparing specialized cadres to provide the public and private sectors with their qualifications.

2- Developing and employing the knowledge obtained by students during the study period .

3- Providing the student with the necessary skills to enter the labor market .

4- The department seeks to make students develop the knowledge they have gained during the study period

5- Graduating qualified students to complete undergraduate, preliminary and postgraduate studies.

4. **Program Accreditation**

There isn't any

5. Other external influences

There isn't any

6. Program Structure													
Reviews*	Percentage	Unit of study	Number of	Program Structure									
			Courses										
Basic Course		112	29	Requirements of the									
				institution									
			Yes	College Requirements									
			Yes	Department									
				Requirements									
			There is	Summer Training									
				Other									

* It can include notes whether the course is basic or optional.

7. Program Des	Program Description													
Credit Hours		Course Name	Course or	Year/Level										
			Course Code											
practical	theoreti		No	2023-2024 / First										
	cal			and Second										

8. Expected learning outcomes of the program Knowledge

1. Enable the student to know the internal control	A- Cognitive goals
system on cash operations, cash receipts, cash	
payments	
2. Enable the student to know the external audit	
of accounting operations,	B- Program Skills Objectives
1. Applications about audit software. Preset	
software compatibility, flexible software models	
(during implementation), applications on	
permanent and ongoing file preparation	
Skills	
	Developing students' abilities
	to share ideas
Values	

9. Teaching and Learning Strategies

- The student obtains theoretical and practical information in his field of specialization and is qualified to

carry out the following jobs:

- Financial accounting in commercial, industrial and service establishments.
- Government accounting in non-profit service establishments.
- Cost accounting in commercial, industrial and service establishments for profit.
- The unified accounting system in commercial, industrial and service establishments for profit.
- Specialized accounting in banking establishments and insurance companies.
- Audit and review in all for-profit and non-profit establishments.
- Electronic computer and its applications.

10. Evaluation methods

Weekly, monthly, daily exams and end-of-year exams.

11. Faculty												
Faculty Members												
Preparation of t staff	the teaching	Special Requirem (if applica	Specializat	ion	Academic Rank							
lecturer	angel			special	year							
	angel			accountin g	account ing	teacher						

Professional Development
Mentoring new faculty members
Professional development of faculty members

12. Acceptance Criterion

13. The most important sources of information about the program

- 1. Academic curriculum related literature
- 2. Methodological book

4. Internet Means

14. Program Development Plan

The Department of Accounting Techniques is the cornerstone of building professional competencies capable of meeting the requirements of the evolving labor market. We always strive to achieve an ambitious vision based on innovation and quality in education and training, with a focus on staff development and enhancing students' skills through advanced educational programs and leading professional partnerships. We believe that investing in the human element is the best way to achieve excellence and contribute effectively to advancing the economy and serving society

								s Out	line						
		Learni	ng outco	omes re	equire	ed fro	m the	prog	ram						
Values	Values Skills Knowledge						Basic or	Course Name	Course Code	Year/Level					
C4	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1	optional			
~	>	>	>	>	>	>	>	>	>	>	>	Essential	Accounting principles		2023-2024 First Semester
~	>	~	~	>	>	>	>	>	>	>	>	Essential	Government Accounting/ 1		
~	>	~	~	<	>	>	>	>	>	>	>	Essential	Tax Accounting/ 1		
~	>	<	<	~	~	<	<	>	>	>	<	Essential	Accounting readings		
~	~	~	~					~	~	~	~	assistant	Principles of Economics		
~	~	~	~					~	~	~	~	assistant	Computer Fundamenta ls/1		

~	~	~	~					~	~	~	~	General	Human	
													Rights and	
													Democracy	
~	~	~	✓	~	~	~	~	~	~	~	~			
													Financial	2023-2024
													Accounting	Chapter Two
 Image: A second s	~	~	 Image: A set of the set of the	~	~	 Image: A start of the start of	\checkmark	~	~	~	\checkmark		Government	
													Accounting	
													/2	
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													Accounting	
													/2	
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													of Statistics	
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													of	
													Managemen	
													t	
~	~	>	~					<	~	~	~		English	
													language	
~	~	~	~					~	~	~	~			

~	<	~	~	~	~	>	~	<	<	<	<		Banking	2023-2024
													Accounting	Second Year
														First Semester
~	~	<	~	~	~	~	~	~	<	<	<		Intermedia	
													te	
													Accounting	
													/ 1	
 Image: A set of the set of the	~	~	~	~	~	~	~	~	~	~	~		Unified	
													Accounting	
													System/1	
~	~	~	~	~	~	~	~	~	~	~	~		Cost	
													Accounting	
													/1	
~	<	~	<	<	~	~	~	>	>	>	>		Audit	
													Assets	
~	~	~	~	~	~	~	~	~	~	~	~	~	Corporate	
													Accounting	
													/1	
													,	
~	~	~	~						~	~	~	~	English	
													language	

~	~	~	~						~	~	~	~	Baath crimes	
~	~	~	~	~	~	~	~	~	~	~	~	~	Oil Accounting	2023-2024 Second Year Second Semester
~	~	~	~	~	~	~	~	~	~	~	~	~	Intermedia te Accounting / 2	
~	~	~	~	~	~	~	~	~	~	~	~	~	Unified Accounting System/2	
~	~	~	~	~	~	~	~	~	~	~	~	~	Cost Accounting /2	

~	>	<	 Image: A second s	~	<	<	<	<	>	~	<	<	Audit of
													Financial
													Statements
~	>	<	 Image: A second s	>	>	<	<	<	<	>	~	<	Corporate
													Accounting
													/2
~	~	~	~					~	~	~	~		English
													language
~	~	~	~					~	~	~	~		Baath
													crimes

Please tick the boxes corresponding to the individual learning outcomes from the program under evaluation.

Course Description Form

1. Course: Corporate Accounting									
2. Course Code:									
No									
3. Semester / Year: First									
Quarterly									
4. Date of preparation of this description: 14/02/2024									
5. Available Forms of Attendance:									
My presence only									
6. Number of Credit Hours (Total) / Number of Units (Total):									
90 hours per year.									
7. Course administrator's name (if more than one name)									
Eng. Hanan Saleh Jabr									
hsalh5996@gmail.com									
8. Course Objectives									
1- Introducing the student to the principles of accounting companies									
(whether people or funds), their objectives and importance									
A2- Introducing the student to the types of corporate accounting and their									
impact on the market									
A3- Introducing the student to the requirements of corporate accounting.									
A4- Introducing the student to the importance of accountingfor companies in the public and private sectors									
0 Toaching and Loarning Stratogies									
9. I caching and Leanning Strategies									

Provid rules an identify partner	 Providing the student with adequate information about the general rules and foundations of private sector companies, as well as identifying the methods of distributing profits and losses, joining a partner and separation, as well as quick and gradual liquidation Course Structure 												
10. Course	e Structure												
Evaluation	Learning	Unit or	Required Learning	Hours	The								
method	method	subject	Outcomes		week								
	Theoretica	name	1 Accounting										
Weekly , monthl y, daily, written and end-of- year exams.	l and practical lectures and some practical cases		 Accounting organization skills Company Formation Skills Capital Shares Everything related to the profits, losses, salaries and benefits of the founders of the company 										
Course Evaluation													
1. Course Structure													

				1. C	ourse Structure
Evaluation method	Method of education	Unit or subject name	Required Learning Outcome S	Hours	Week
Daily,	Theoretical	Companies of	The student	4	1
quarterly	lectures,	persons, their	completes		
and annual	practical	types and	accounting work		
exam	issues and	procedures for	in private sector		
	means of	their formation	companies		

	modern communicati on				
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Proof of partners' shares in the capital	The student completes accounting work in private sector companies	4	2
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	In-kind shares, cash shares, in- kind and cash shares	The student completes accounting work in private sector companies	4	3
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Dividend distribution and methods of distributing profits and losses	The student completes accounting work in private sector companies	4	4
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Equitable distribution and distribution in agreed proportions	The student completes accounting work in private sector companies	4	5
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Distribution according to capital ratios, granting partners interest on the capital, and distributing the balance at specific rates	The student completes accounting work in private sector companies	4	6

Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Granting partners salaries and remuneration for their services and distributing the balance in specific percentages	The student completes accounting work in private sector companies	4	7
Daily, quarterly and annual exam	lectures, practical issues and means of modern communicati on	Partner withdrawals and their interest	in private sector companies	4	8
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Partner loan and interest	The student completes accounting work in private sector companies	4	9
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Partners' Life Insurance	The student completes accounting work in private sector companies	4	10
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Join Partner	The student completes accounting work in private sector companies	4	11
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of	Partner breakup	The student completes accounting work in private sector companies	4	12

	modern communicati on				
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Measuring and processing the goodwill of the shop	The student completes accounting work in private sector companies	4	13
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Liquidation of partnership companies Quick Liquidation	The student completes accounting work in private sector companies	4	14
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Gradual liquidation	The student completes accounting work in private sector companies	4	15
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Practical cases	The student completes accounting work in private sector companies	4	16
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Companies of persons, their types and procedures for their formation - practical cases about	The student completes accounting work in private sector companies	4	17
Daily, quarterly and annual exam	Theoretical lectures, practical issues and	Proof of partners' shares in capital	The student completes accounting work	4	18

	means of modern communicati on	Practical cases of	in private sector companies		
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	In-kind shares - cash shares - in-kind and cash shares - practical cases	The student completes accounting work in private sector companies	4	19
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Dividend distribution and methods of distributing profits and losses Applied cases	The student completes accounting work in private sector companies	4	20
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Equal distribution and distribution in agreed proportions Applied cases	The student completes accounting work in private sector companies	4	21
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Practical cases on distribution according to capital ratios and granting partners interest on capital and distributing the balance in specific percentages	The student completes accounting work in private sector companies	4	22
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern	Granting partners salaries and remuneration for their services and distributing the	The student completes accounting work in private sector companies	4	23

	communicati on	balance in specific percentages Practical cases			
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Partner withdrawals and their usefulness - practical cases	The student completes accounting work in private sector companies	4	24
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Partner loan and interest in practical cases	The student completes accounting work in private sector companies	4	25
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Partners' life insurance applied cases	The student completes accounting work in private sector companies	4	26
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Join a partner Application cases	The student completes accounting work in private sector companies	4	27
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Separation partner applied cases	The student completes accounting work in private sector companies	4	28
Daily, quarterly	Theoretical lectures, practical	Measuring and treating the fame of the	The student completes accounting work	4	29

and annual exam	issues and means of modern	shop Applied cases	in private sector companies		
	communicati on				
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Liquidation of partnership companies Rapid liquidation Applied cases	The student completes accounting work in private sector companies	4	30

The distribution is as follows: 40 degrees monthly and daily exams for the first semester. 10 degree attendance and daily. 50 marks for final exams

11.	Learning and Teaching Resources	
		Required textbooks (methodology , if any)
		Key references (sources)
		 1- Ministry of Higher Education and Scientific Research 2 - Southern Technical University / Technical Institute 3 - Methodological books and scientific sources

Course Description Form

12.	Course: Cost Accounting
13.	Course Code:
No	
14.	Semester / Year: First
Quar	terly
15.	Date of preparation of this description: 14/02/2024
16.	Available Forms of Attendance:

My presence only

17. Number of Credit Hours (Total) / Number of Units (Total):

90 hours per year.

18. Course administrator's name (if more than one name)

Prof. Zainab Jabbar Yousef zainab.yosuf@stu.edu.iq

19. Course Objectives

- 1. Introducing the student to the principles of cost accounting, its objectives and importance
- 2. Introducing the student to the importance of cost accounting and its impact on the market
- 3. Introducing the student to the functions of cost accounting.
- 4. Introducing the student to the importance of cost accounting in the public and private sectors

20. Teaching and Learning Strategies

-		
1.	Accounting organization skills	Strategy
2.	With classification skills for cost elements	
3.	Upload for cost elements	
4.	Preparing lists and extracting results	

21. Course Structure

					-
Evaluation	Learning	Unit or	Required Learning	Hours	The
method	method	subject	Outcomes		week
		name			
Weekly , monthl y, daily, written and	Theoretica l and practical lectures and some practical cases		 Management skills for cost planning Control skills Cost reduction mechanisms Preparing lists and extracting results 		

end-of-			
year			
exams.			
Course Evaluation	on		

				9. C	ourse Structure
Evaluation method	Method of education	Unit or subject name	Required Learning Outcomes	Hours	Week
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Cost accounting: concept, importance and objectives.	Introducin g the student to cost accounting , its main areas, functions and importanc e to the unit	5	First week
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	The relationship of cost accounting with other sciences and methods of classifying cost elements	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	2
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Methods of pricing materials The method of what is received first disbursed first	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	3
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Applied solutions on the way of what is received first spent first	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	4

Daily,	Theoretical	The way of	Introducing the	5	5
quarterly	lectures,	what is	student to cost		
and annual	practical	returned last	accounting, its		
exam	issues and	is spent first	main areas.		
	means of		functions and		
	modern		importance to		
	communicati		the unit		
	on				
Daily,	Theoretical	Average cost	Introducing the	5	6
quarterly	lectures,	method	student to cost		
and annual	practical		accounting, its		
exam	issues and		main areas,		
	means of		functions and		
	modern		importance to		
	communicati		the unit		
	on				
Daily,	Theoretical	Halsey's	Introducing the	5	7
quarterly	lectures,	method of	student to cost		
and annual	practical	calculating	accounting, its		
exam	issues and	wages	main areas,		
	means of		functions and		
	modern		importance to		
	communicati		the unit		
	on				
Daily,	Theoretical	Rowan's	Introducing the	5	8
quarterly	lectures,	method of	student to cost		
and annual	practical	calculating	accounting, its		
exam	issues and	the wage	main areas,		
	means of		functions and		
	modern		importance to		
	communicati		the unit		
Daily	Ull	Mathadaaf	Interes de sin e thes	5	0
Dally,	lasturas	Methods of	Introducing the	5	9
quarterry	prostical	distribution of	student to cost		
	jesuos and	indirect	accounting, its		
exam	means of	industrial	main areas,		
	modern	expenses	functions and		
	communicati	Total	importance to		
	on	distribution	the unit		
		method			
Daily,	Theoretical	Solitary	Introducing the	5	10
quarterly	lectures,	distribution	student to cost		
and annual	practical	method	accounting, its		
exam	issues and		main areas,		
	means of		functions and		
	modern				

	communicati on		importance to the unit		
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Solitary distribution method	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	11
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Top-down distribution method	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	12
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Top-down distribution method	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	13
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Cross- distribution method	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	14
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Cross- distribution method	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	15
Daily and quarterly exam and age	Theoretical lectures, practical issues and means of	Cost accounting theories	Introducing the student to cost accounting, its main areas,	5	16

Daily, quarterly and annual exam	modern communicati on Theoretical lectures, practical issues and means of modern	The concept and characteristic s of macro theory Applied cases on the cost list of the total theory	functions and importance to the unit Introducing the student to cost accounting, its main areas, functions and importance to	5	17
Daily, quarterly and annual exam	communicati on Theoretical lectures, practical issues and means of modern communicati on	Applied cases on the cost statement and income statement in the total theory	the unit Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	18
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Variable cost theory Practical cases on the preparation of the cost statement	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	19
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Applied cases on the preparation of a cost statement and income disclosure by variable theory	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	20
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern	Cost Accounting Systems The concept of the order system advantages	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	21

	communicati	and			
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Constrained treatment of the production order system	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	22
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Application cases on the production order system	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	23
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Application cases on the production order system	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	24
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	System of productive stages concept and characteristic s	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	25
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communicati on	Applied cases on the system of production stages	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	26
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of	Applied cases on the system of production stages	Introducing the student to cost accounting, its main areas,	5	27

	modern		functions and		
	communicati		importance to		
	on		the unit		
Daily,	Theoretical	The concept	Introducing the	5	28
quarterly	lectures,	of shared	student to cost		
and annual	practical	costs and	accounting, its		
exam	issues and	methods of	main areas,		
	means of	their	functions and		
	modern	distribution	importance to		
	communicati		the unit		
	on			-	• •
		Review	Introducing the	5	29
			student to cost		
			accounting, its		
			main areas,		
			functions and		
			importance to		
			the unit		
		Review	Introducing the	5	30
			student to cost		
			accounting, its		
			main areas,		
			functions and		
			importance to		
			the unit		
The dis	stribution is as f	ollows: 40 degre	es monthly and da	ily exams for	the first semes
10 degi	ree attendance	and daily. 50 ma	arks for final exams	i	

22.	Learning and Teaching Resources	
		Required textbooks (methodology , if any)
		Key references (sources)
		 1- Ministry of Higher Education and Scientific Research 2 - Southern Technical University / Technical Institute 3 - Methodological books and scientific sources

Course Description Form

23. Cours	e: Auditing						
24. Cours	24. Course Code:						
No							
25. Seme	ster / Year:	First					
Quarterly							
26. Date of	of preparatio	on of this d	escription: 14/02/2024				
27. Availa	ble Forms of	Attendance) .				
My presence	e only						
28. Numbe	er of Credit H	lours (Total) / Number of Units (Total):				
90 nours pe	r year.						
29. Cours	e administra	ator's name	e (if more than one name)				
Dr. Haitham	Mohsen Kari	m					
hkareem@st	<u>u.edu.iq</u>						
30. Course	e Objectives						
5. Enable the	student to pra	ctice the aud	it process using various means of	proof	and e	elements of	
financial po	osition. student to kno	w the intern	al control system on cash onerativ	ວກເ ເວ	sh ro	caints cash	
payments			ar control system on cash operation	5113, Ca	51110		
7. Enable the	student to kno	w the extern	al audit of accounting operations	,			
31. Teachi	31. Teaching and Learning Strategies						
1. Applications ab	out audit software .				Strat	legy	
2. Pre-prepared software compatibility, flexible software models (during implementation),							
3. Accounting Data Audit Applications							
32. Course Structure							
Evaluation	Learning	Unit or	Required Learning	Hour	S	The week	
method	method	subject	Outcomes				
		name					

Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Introduction to auditing and its development, definition, aims and objectives of auditing, auditing in terms of a narrow perspective, auditing in terms of a broad perspective , auditingas a social science	The first
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Auditing and other fields of science, such as accounting, law, statistics, economics, management and information technology	Second
Weekly , monthl	Theoretica l and practical lectures and some practical cases	Audit classification, types of audits, types of auditors	Third

Theoretica l and practical lectures and some practical cases		Correlation between internal and external audit, comprehensive and partial audit		Fourth
Theoretica		Objectives and advantages		
l and practical lectures and some practical cases		objectives and advantages of external auditing, objectives and advantages of periodic audit and continuous auditing Advantages and disadvantages		v
	Theoretica l and practical lectures and some practical cases Theoretica l and practical lectures and some practical cases	Theoretica l and practical lectures and some practical cases Theoretica l and practical lectures and some practical cases	Theoretica Correlation between 1 and internal and external audit, practical comprehensive and partial lectures and some practical cases Theoretica Objectives and advantages of internal auditing, objectives and advantages of internal auditing, objectives and advantages of internal auditing, objectives and advantages of periodic audit and continuous auditing Advantages and disadvantages	Theoretica Correlation between 1 and internal and external audit, practical audit lectures and some practical cases Theoretica Objectives and advantages cases of internal auditing, objectives and advantages of internal auditing, objectives and advantages of external auditing, objectives and advantages

year			
exams.			
Weekly , monthl	Theoretica l and practical lectures and some practical	Management Audit , Tax Audit , Environmental Audit , Performance Audit , Suitability Audit , Inventory Audit , Cash Flow Audit , Compliance Audit	Sixth
v .	cases		
daily			
written			
and			
end-of-			
vear			
ovome			
Exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Mistakes and fraud, reasons for making mistakes,	Seventh
Weekly	Theoretica l and practical lectures	The role of the auditor in addressing and correcting errors and fraud	Eighth
, monthl y, daily, written and end-of- year exams.	and some practical cases		
--	--	--	-------
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	The internal control system, the position of auditing accounts from the components of internal control systems	Ninth
Weekly , monthl y, daily, written	Theoretica l and practical lectures and some practical cases	Methods and means of examining and evaluating internal control systems	X

and			
end-of-			
year			
exams.			
	Theoretica	Internal Audit , Internal Control, Difference	Eleventh
Wookly	practical	Between Internal Audit and Internal Control	
WEERIY	lectures		
,	and some		
monthi	practical		
у,	Cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Qualities and qualifications of the auditor, rights and	Twelfth
Wookly	practical	duties of the auditor under Iragi legislation	
Weekiy	lectures		
, monthl	and some		
monthi	practical		
у,	Cases		
daily,			
written			
and			
end-of-			
year			
exams.			

	1			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Iraqi Accounting and Control Standards Board and Auditing Standards, Code of Practicing the Auditing Profession No. 7 of 1984, Code of Professional Conduct for the Association of Accountants and Auditors		Thirteenth
	Theoretica	Audit samples and analysis		Fourteenth
	1 and	procedures		
Weekly	practical			
,	lectures			
monthl	practical			
v .	cases			
dailv.				
written				
and				
end-of-				
year				
exams.				
	Theoretica	Evidence in auditing, the		Fifteenth
	l and	concept of evidence, its tools, means of obtaining		
Weekly	practical	evidence		
	lectures			
, monthl	and some			
	practical			
1	Cases			

N/			
у,			
daily,			
written			
and			
end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Introduction to auditing and its development, definition, goals and objectives of auditing, auditing in terms of a narrow perspective, auditing in broad terms ,auditing as a social science (asking questions and answers, discussion)	Chapter Two The first
Weekly , monthl y, daily, written and end-of-	Theoretica l and practical lectures and some practical cases	Auditing and other fields of science, such as accounting, law, statistics, economics, management and information technology (asking questions and answers, discussion)	Second

Voor			
year			
exams.			
Weekly	Theoretica l and practical	Classification of audits, types of audits, types of auditors (asking questions and answers, discussion)	Third
_	lectures		
monthl	and some		
monum	practical		
у,	Cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Correlation between internal and external audit.	Fourth
	l and	comprehensive and partial	
Weekly	practical	audit (asking questions and answers, discussion, case	
,	and some	study)	
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Objectives and advantages	
	l and	of internal auditing,	V
Weekly	practical	of external auditing,	
liteenay	lectures	objectives and advantages	

		[C 11 11 1		
,	and some		of periodic audit and		
monthl	practical		advantages and		
montin	cases		disadvantages (asking		
у,			questions and answers,		
daily,			discussion)		
written					
and					
end-of-					
year					
exams.					
	Theoretica		Management Audit, Tax		Sixth
	l and		Audit, Performance Audit,		
Weekly	practical		Suitability Audit,		
-	lectures		Inventory Audit, Cash		
,	and some		Audit (Q&A, Discussion)		
monthl	practical				
у,	cases				
daily,					
written					
and					
end-of-					
year					
exams.					
	Theoretica		Mistakes and cheating,		Seventh
	l and		mistakes (asking questions		
Weeklv	practical		and answers, discussion,		
,	lectures		case study)		
,	and some				
monthl	practical				
	cases				
у,	Cubbb				
daily,					
written					
1	1	1	1	1	

and			
end-of-			
year			
exams.			
	Theoretica	The role of the auditor in addressing and correcting	Eighth
Weekly	I and practical	errors and fraud (asking questions and answers	
weekiy	lectures	discussion, case study)	
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	The internal control system, the position of	Ninth
Wookly	practical	auditing the components of internal control systems	
WEERIY	lectures	(asking questions and	
, 	and some	answers, discussion)	
monthi	practical		
у,	Cases		
daily,			
written			
and			
end-of-			
year			
exams.			

Weekly , monthl y, daily, written and	Theoretica l and practical lectures and some practical cases	Methods and means of examining and evaluating internal control systems (asking questions and answers, discussing)	X
end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Internal Audit , Internal Control, the Difference Between Internal Audit and Internal Control (Ask Questions and Answers, Discuss)	Eleventh
Weekly , monthl	Theoretica l and practical lectures and some practical cases	Characteristics and qualifications of the auditor, rights and duties of the auditor under Iraqi legislation (asking questions and answers, discussion)	Twelfth

у,			
daily,			
written			
and			
end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Iraqi Accounting and Control Standards Council and Auditing Standards, Regulation of Practicing the Auditing Profession No. 7 of 1984, Rules of Professional Conduct for the Association of Accountants and Auditors (asking questions and answers, discussion)	Thirteenth
Weekly , monthl y, daily, written and end-of-	Theoretica l and practical lectures and some practical cases	Audit samples and analysis procedures (asking questions and answers, discussion, case study)	Fourteenth

year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Evidence in auditing, the concept of evidence, its tools, means of obtaining evidence (asking questions and answers, discussion, case study)	Fifteenth

Course Description Form

33.	Course: Unified Accounting System
34.	Course Code:
No	
35.	Semester / Year: First
Quar	terly
36.	Date of preparation of this description: 14/02/2024
37.	Available Forms of Attendance:
Му р	presence only
38.	Number of Credit Hours (Total) / Number of Units (Total):
38. 90 ho	Number of Credit Hours (Total) / Number of Units (Total): ours per year.

39. Course administrator's name (if more than one name) Eng. Murtada Mohammed Bandar murtadha.bandar@stu.edu.iq 40. Course Objectives 8. Enable the student to practice the process of understanding and applying the accounting system programs using various means of proving accounting entries 9. Enable the student to know the accounting system on cash operations, cash receipts, cash payments 10. Enable the student to keep the books of the system and the registration treatments according to the unified accounting system 41. Teaching and Learning Strategies 4. Applications about accounting system programs. 5. Pre-prepared software compatibility. flexible software models (during implementation), 6. Accounting Data Audit Applications 42. Course Structure Evaluation Learning method Unit or Required Learning Hours The week method practical l and System 'Guide' novations in the System y, cases idaily, cases							
Eng. Murtada Mohammed Bandar murtadha.bandar@stu.edu.iq 40. Course Objectives 8. Enable the student to practice the process of understanding and applying the accounting system programs using various means of proving accounting entries 9. Enable the student to know the accounting system on cash operations, cash receipts, cash payments 10. Enable the student to keep the books of the system and the registration treatments according to the unified accounting system 41. Teaching and Learning Strategies 4. Applications about accounting system programs . 5. Pre-prepared software compatibility, flexible software models (during implementation), 6. Accounting Data Audit Applications 42. Course Structure Evaluation Learning method subject Outcomes Innovations in the System Guide' 1 and lectures Unified Accounting System ' and some and some monthi Cases y, cases ' asses ' asses	39. Cours	39. Course administrator's name (if more than one name)					
murtadha.bandar@stu.edu.iq 40. Course Objectives 8. Enable the student to practice the process of understanding and applying the accounting system programs using various means of proving accounting entries 9. 9. Enable the student to know the accounting system on cash operations, cash receipts, cash payments 10. Enable the student to keep the books of the system and the registration treatments according to the unified accounting system 41. Teaching and Learning Strategies 41. Teaching and Learning Strategies 42. Course Structure Strategy 42. Course Structure Vertice subject Weekly practical lectures and practical lectures or and system Guide' Innovations in the System of Guide' Innovations in t	Eng. Murtad	a Mohammed	l Bandar				
40. Course Objectives 8. Enable the student to practice the process of understanding and applying the accounting system programs using various means of proving accounting entries 9. Enable the student to know the accounting system on cash operations, cash receipts, cash payments 10. Enable the student to keep the books of the system and the registration treatments according to the unified accounting system 41. Teaching and Learning Strategies 4. Applications about accounting system programs. 5. Pre-prepared software compatibility. flexible software models (during implementation). 6. Accounting Data Audit Applications 42. Course Structure Evaluation method method subject name method Unit or subject name Jong System Outcomes Theoretica l and practical lectures and some monthil practical y, cases System Guide' Innovations in the System Guide' Innovations in the System y, cases cases and some practical lectures y, cases and some lectures y, cases and some lectures	murtadha.b	andar@stu.e	<u>du.iq</u>				
 8. Enable the student to practice the process of understanding and applying the accounting system programs using various means of proving accounting entries 9. Enable the student to know the accounting system on cash operations, cash receipts, cash payments 10. Enable the student to keep the books of the system and the registration treatments according to the unified accounting system 41. Teaching and Learning Strategies 41. Teaching and Learning Strategies 41. Teaching and Learning Strategies 42. Course Structure 42. Course Structure Evaluation method subject name Method 1 and practical lectures and practical lectures in the system 'Guide' Innovations in the System 'Guide' Innovation' Into 'G	40. Cours	e Objectives					
 system programs using various means of proving accounting entries Enable the student to know the accounting system on cash operations, cash receipts, cash payments Enable the student to keep the books of the system and the registration treatments according to the unified accounting system Teaching and Learning Strategies Applications about accounting system programs. Pre-prepared software compatibility, flexible software models (during implementation), Accounting Data Audit Applications Strategy 42. Course Structure Evaluation method subject name Method I and practical lectures and some monthi practical lectures and some practical y, Cases daily, written 	8. Enable the	e student to pra	ctice the pro	cess of understanding and applyi	ng the a	ассоц	unting
 9. Enable the student to know the accounting system on cash operations, cash receipts, cash payments 10. Enable the student to keep the books of the system and the registration treatments according to the unified accounting system 41. Teaching and Learning Strategies 4. Applications about accounting system programs. 5. Pre-prepared software compatibility, flexible software models (during implementation), 6. Accounting Data Audit Applications 42. Course Structure Evaluation Learning Unit or subject name The week Meekly practical lectures and some practical y, cases Y, cases Y, cases Y, cases 	system pro	ograms using va	rious means	of proving accounting entries	ooch ro	in	ta aach
10. Enable the student to keep the books of the system and the registration treatments according to the unified accounting system 41. Teaching and Learning Strategies 4. Applications about accounting system programs. 5. Pre-prepared software compatibility, flexible software models (during implementation), 6. Accounting Data Audit Applications 42. Course Structure Evaluation method Learning unit or subject name Method Subject name Theoretica land practical lectures and some monthil practical y, cases Unified Accounting System 'Guide' Innovations in the System 'Guide' Innovations in the System y, cases cases y, daily, written united accounting in the system 'Guide' in the system in the sys	payments		w the accourt	iting system on cash operations,	Cashre	ceip	15, Cash
to the unified accounting system 41. Teaching and Learning Strategies 4. Applications about accounting system programs . Strategy Strategy Strategy Strategy Strategy Strategy 42. Course Structure Evaluation method Required Learning Outcomes Hours The week Theoretica land practical lectures and some monthl practical glaily, written Unified Accounting System 'Guide' Innovations in the System is the system of the system is the system of the system is	10. Enable the	e student to kee	p the books (of the system and the registration	n treatr	nent	s according
41. Teaching and Learning Strategies 4. Applications about accounting system programs . 5. Pre-prepared software compatibility, flexible software models (during implementation), 6. Accounting Data Audit Applications Strategy 42. Course Structure Evaluation method method Unit or subject name Neekly Practical learning practical lectures and some practical lectures and some practical y, cases Unified Accounting System 'Guide' Innovations in the System in the System The first y, cases Cases Intervention of the system in the system	to the unit	fied accounting	system				
4. Applications about accounting system programs . Strategy 5. Pre-prepared software compatibility, flexible software models (during implementation), Strategy 6. Accounting Data Audit Applications 42. Course Structure Evaluation method Method Subject name Theoretica l and practical lectures and some practical y, cases Unified Accounting System 'Guide' Innovations in the System Y, Cases Veekly cases y, cases y, cases	41. Teach	ing and Learr	ning Strateg	jies			
5. Pre-prepared software compatibility, flexible software models (during implementation), 6. Accounting Data Audit Applications 42. Course Structure Evaluation method Learning of the subject of th	4. Applications a	bout accounting syst	em programs .			Strat	tegy
6. Accounting Data Audit Applications 42. Course Structure Evaluation method Learning subject name Required Learning Outcomes Hours The week Method and subject name Outcomes Infied Accounting System 'Guide' Innovations in the System 'Guide' Innovations in the System The first Weekly practical lectures and some practical cases Infied Accounting System Innovations in the System Innovations in the System y, cases Infied Accounting System Innovations in the System Innovations in the System Innovations in the System Innovations in the System y, cases Innovations in the System Innovations in the System Innovations in the System Innovations in the System y, cases Innovations in the System Innovations in the System Innovations in the System Innovations in the System y, cases Innovations Innovations Innovations Innovations y, cases Innovations Innovations Innovations Innovations y, cases Innovations Innovations Innovations Innovations y, <td< td=""><td>5. Pre-prepared s</td><td>oftware compatibilit</td><td>y, flexible softwa</td><td>re models (during implementation),</td><td></td><td></td><td></td></td<>	5. Pre-prepared s	oftware compatibilit	y, flexible softwa	re models (during implementation),			
42. Course Structure Evaluation method Learning subject name Required Learning Outcomes Hours The week Method subject name Outcomes Image: Course Structure The week Image: Course Structure <	6. Accounting Da	ata Audit Application	5				
42. Course structureEvaluation methodLearning subjectUnit or subjectRequired Learning OutcomesHoursThe weekmethodmethodsubject nameOutcomesImage: Course structureThe weekTheoretica 1 and practical lectures and some y, casesUnified Accounting System 'Guide' Innovations in the SystemThe firstWeeklypractical lectures and some practical lecturesImage: Course structure SystemImage: Course structure SystemImage: Course structure Systemy,casesImage: Course structure SystemImage: Course structure SystemImage: Course structure SystemImage: Course structure Systemy,casesImage: Course structure SystemImage: Course structure SystemImage: Course structure 	40 Cours	o. Otru oturo					
Evaluation methodLearningUnit or subjectRequired LearningHoursThe weekmethodsubjectOutcomesImage: Contract of the sector of th	42. Cours				T		
methodmethodsubjectOutcomesImage: Contract of the sector of th	Evaluation	Learning	Unit or	Required Learning	Hour	S	The week
Image: constraint of the systemImage: constraint of the systemWeeklyImage: constraint of the systemImage: constraint of the systemImage: constraint of the systemImage: constraint of the systemImage: constraint of the systemWeeklyImage: constraint of the systemImage: constraint of the systemImage: constraint of the systemImage: constraint of the systemImage: constraint of the systemWeeklyImage: constraint of the systemImage: constraint of the	method	method	subject	Outcomes			
TheoreticaUnified AccountingThe first1 and1 andSystem 'Guide'practicallectureslecturesand somepracticalyracticalpracticalCasesdaily,IndexeswrittenIndexes			name				
I andSystem 'Guide'PracticalInnovations in the SystemlecturesSystem, and someSystemmonthlpracticaly,casesdaily,Image: Case of the systemwrittenImage: Case of the system		Theoretica		Unified Accounting			The first
Weeklypractical lecturesInnovations in the System,and some practicalmonthlpractical casesy,casesdaily, writtenInnovations in the System		1 and		System 'Guide'			
iecturesand somemonthlpracticaly,casesdaily,written	Weekly	practical		System			
and somemonthlpracticaly,casesdaily,written	,	lectures					
y, cases daily, written	monthl	practical					
daily, written	V	cases					
written	y,						
written	dally,						
	written						
and	and						
end-of-	and of						
	ena-or-						
year	year						
year	year						

	Theoretica	Fixed assets accounts	Second
	1 and	and methods of	
Weekly	practical	obtaining them	
weekiy	lacturas		
,	and some		
monthl			
monum	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
ovame			
exams.			
	Theoretica	Buying from the	Third
	l and	foreign market	
Weekly	practical		
_	lectures		
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
exams.			
exams.	Theoretica	Construction by	Fourth
exams.	Theoretica l and	 Construction by contractors (records of	Fourth
exams. Weeklv	Theoretica l and practical	Construction by contractors (records of the commanding	Fourth
exams. Weekly	Theoretica l and practical lectures	Construction by contractors (records of the commanding authority)	Fourth
exams. Weekly	Theoretica l and practical lectures and some	Construction by contractors (records of the commanding authority)	Fourth
exams. Weekly , monthl	Theoretica l and practical lectures and some practical	Construction by contractors (records of the commanding authority)	Fourth

у,			
daily,			
written			
and			
and of			
enu-or-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Construction by contractors (records of the executing entity)	V
Weekly , monthl y, daily, written and end-of-	Theoretica l and practical lectures and some practical cases	Donations and gifts (records of the donor and its donor)	Sixth

year			
exams.			
	Theoretica	In-Facility	Seventh
	1 and	Manufacturing,	
Weekly	practical	Central Pinance	
	lectures		
monthl	and some		
montin	cases		
у,	Cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Establishment of	Eighth
	l and	assets by committees	
Weekly	practical		
,	and some		
monthl	practical		
У,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Deferred voluntary	Ninth
	I and	expenses	
Weekly	practical		
	lectures		

	and some		
,	and some		
monthl	practical		
ν.	cases		
daily			
uuritton			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Write-off and sale of fixed assets	λ
	practical		
weekiy	lectures		
,	and some		
monthl	nractical		
N.	cases		
y,			
dally,			
written			
and			
end-of-			
year			
exams.			
		 Tutur du stie u te	 Flovonth
	I heoretica	inventory calculations	Elevenui
	I and	purchase of	
Weekly		commodity supplies	
,	and some	stock from the local	
monthl	and some	market	
	practical		
у,	Cases		
daily,			
written			

and			
end-of-			
year			
exams.			
			77 1041
	Theoretica	Purchase of stock of commodity supplies	Twelfth
	ractical	from the foreign	
weekiy	lectures	market	
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Weste and	Thirteenth
	1 neoretica	consumables stock	I III teentii
Weekly	practical		
Weekly	lectures		
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			

	1		
	Theoretica	Full production stock	Fourteenth
	1 and		
Weekly	practical		
incomy	lectures		
,	and some		
monthl	practical		
	cases		
У,	Cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Inventory of goods with others	Fifteenth
	1 and		
Mookhy	practical		
weekiy	lectures		
,	and some		
monthl	nractical		
	cases		
y, deily	Cubes		
dally,			
and			
and of			
enu-or-			
year			
exams.			
 	Theoretics	Loans granted	Chantar
			Two
			The first
Weekly	practical		
-	lectures		
, ,	and some		
monthl	practical		
	cases		

у,			
daily,			
written			
and			
end-of-			
vear			
exams			
chains.			
	Theoretica 1 and	Loans Received	Second
Weekly	practical		
,	lectures		
monthl	practical		
У,	cases		
daily,			
written			
and			
end-of-			
vear			
exams			
exams.			
	Theoretica 1 and	 Financial Investments Fixed Deposits	 Third
Weekly	practical		
	lectures		
, monthl	and some		
M N	cases		
y, daily			
ually,			
written			
and			
end-of-			

year			
exams.			
Weekly	Theoretica l and practical	Financial Investments Bonds & Stocks	Fourth
	lectures		
,	and some		
monthi	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Accounts receivable	\mathbf{V}
	l and	due and received in	v
weekiy	lectures	advance	
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Expenses due and	Sixth
	l and	received in advance	
Weekly	practical		
	lectures		

, monthl y, daily, written and end-of- year exams.	and some practical cases		
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Cash and inventory differences	Seventh
Weekly , monthl y, daily, written	Theoretica l and practical lectures and some practical cases	Advances and money	Eighth

and			
and			
end-of-			
year			
exams.			
	Theoretica	Capital and reserves	Ninth
	l and		
Weekly	practical		
,	and some		
monthl	practical		
v.	cases		
daily			
written			
and			
ena-ot-			
year			
exams.			
	T 1	A agumulatad	V
	I neoretica	extinction allowance,	Λ
Wookhy	practical	provision for doubtful	
WEEKIY	lectures	debts	
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			

	Theoretica	Calculating salaries,		Eleventh
	1 and	wages and everything		
	n and	related to them		
Weekly	practical			
	lectures			
,	and some			
monthl	practical			
	cases			
у,	eases			
daily,				
writton				
WIILLEIT				
and				
end-of-				
year				
exams.				
	Theoretica	Calculating salaries		Twelfth
	1 and	wages and everything		
	I and	related to them		
Weekly	practical	Tended to meni		
	lectures			
,	and some			
monthl	practical			
у,	cases			
daily,				
written				
and				
end-of-				
year				
exams				
oxame.				
	Theoretics	Full and incomplete		Thirteenth
		production stock first		wentin
	I and	and last period		
Weekly	practical	and fast period		
-	lectures			
,	and some			
monthl	practical			
	Practical			
	Cases		1	

y, daily, written and end-of- year exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Final accounts and balance sheet under the unified accounting system	Fourteenth and fifteenth

Course Description Form

43.	Course: Computer Fundamentals
44.	Course Code:

Quarterly

 $_{46}$. Date of preparation of this description: 14/02/2024

47. Available Forms of Attendance:

My presence only

48. Number of Credit Hours (Total) / Number of Units (Total):

90 hours per year.

49. Course administrator's name (if more than one name)

Eng. Sabreen Fawzi Rahim

sabreen.fawzi@stu.equ.iq

50. Course Objectives

- 1. Increase the student's skill in using the computer
- 2. Skills of working palm information related to the student
- 3. Training the student practical and applied skills

51. Teaching and Learning Strategies

1. Introducing the student to the basics of computers and hardware + software

Strategy

- 2. Introducing the student how to deal with e-mail and how to create accounts
- 3. Introduce the student to how to use Word + Excel programs
- 4. Introduce the student to how to use PowerPoint

Evaluation method	Name of the unit / course or topicRequired Learning 					
Daily and quarterly exam	Practical laboratories	E-mail and its programs / e- mail features / e- mail spam / how to create an e- mail / how e- mail works / e- mail addresses / running the Internet browser program	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the	2	The first	

		(Internet	development of		
		Explorer)	the needs of the		
		1 /	labor market		
		Create an email	Teaching the		Second
		account on the	student on the		Second
		Yahoo website /	skills of working		
		Postal account	on the calculator		
		window features	and using its		
Daily and		/ Modify settings	ready-made		
Daily allu	Practical	/ Customize	applications and	2	
quarterly	laboratories	toolbar / Search	the Internet in the	Z	
exam	laboracorres	methods	field of		
			specialization in		
			line with the		
			development of		
			the needs of the		
			labor market		
		Basic search and	Teaching the		Third
		advanced search	student on the		1 111 4
		by file type /	skills of working		
		Advanced search	on the calculator		
		engines / Browse	and using its		
Deilerand		messages / Sort	ready-made		
Daily and	Practical	messages / Put a	applications and	-	
quarterly	laboratories	follow up flag	the Internet in the	2	
exam		for an email	field of		
		message and	specialization in		
		delete it	line with the		
			development of		
			the needs of the		
			labor market		
		Open and	Teaching the		Fourth
		compress the	student on the		rourtii
		files attached to	skills of working		
		the message /	on the calculator		
		create a new	and using its		
Dailes and		message / attach	ready-made		
Daily and	Practical	a file to the	applications and	-	
quarterly	laboratories	message attach	the Internet in the	2	
exam	100010101105	files / reply to e-	field of		
		mail / resend	specialization in		
		mail to another	line with the		
		narty	development of		
		Purty	the needs of the		
			labor market		

				l.	
Daily and quarterly exam	Practical laboratories	Delete files attached to the message / close the connection with the Internet / Drafting the message signature / Delete mail / Print mail	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market	2	V
Daily and quarterly exam	Practical laboratories	/ Search for a message Create email folders / address book	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market	2	Sixth
Daily and quarterly exam	Practical laboratories	Introduction to Power Point / How to run Power Point / P.P window components / Entering the P.P application / Exit the P.P application interface / Create presentations / Store presentations	Teaching the student on the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market	2	Seventh

		Recall previously	Teaching the		Fighth
		stored	student on the		Eightii
		presentations /	skills of working		
		onter data and	on the colculator		
		toxt / specify the	on the calculator		
		iext / specify the			
Daily and	Dractical	size, shape and	ready-made		
quarterly	Flactical	color of the font /	applications and	2	
evam	laboratories	slides / arrange	the Internet in the		
Слат		slides /	field of		
		slidesnow	specialization in		
			line with the		
			development of		
			the needs of the		
			labor market		
		Insert a new slide	Teaching the		Ninth
		/ Move a slide /	student on the		
		Scan a slide /	skills of working		
		Numbering	on the calculator		
		slides /	and using its		
Daily and		Animations and	ready-made		
	Practical	sound effects /	applications and	2	
quarterly	laboratories	Add animation	the Internet in the	Z	
exam		effects to slide	field of		
		elements	specialization in		
			line with the		
			development of		
			the needs of the		
			labor market		
		/ Change the	Teaching the		X
		motion effect /	student on the		
		cancel the	skills of working		
		motion effect /	on the calculator		
		use buttons and	and using its		
Daily and		actions	ready-made		
Daily allu	Practical		applications and	0	
quarterly	laboratories		the Internet in the	2	
exam	laboratories		field of		
			specialization in		
			line with the		
			development of		
			the needs of the		
			labor market		
		Arrange	Teaching the		Flovonth
Dailv and		naragranhe	student on the		Lievenui
quartarly	Practical	within the slide /	skills of working	2	
quarterry	laboratories	hide the slide /	on the calculator	2	
exam		add time on the	and using its		
		aud unie on the	and using its		

		slide / add music	ready-made		
		to the slide /	applications and		
		create a project	the Internet in the		
		in Power Point	field of		
			specialization in		
			line with the		
			development of		
			the needs of the		
			labor market		
		Introduction /	Teaching the		Twelfth
		Run Excel /	student on the		Iwenth
		Excel window	skills of working		
		components /	on the calculator		
		Rilingual	and using its		
ו וי מ		worksheet and	ready-made		
Daily and	Practical	orientation in	applications and		
quarterly	laboratorioa	Excel / Insert	the Internet in the	2	
exam	laboratories	data in	field of		
		worksheet /	specialization in		
		Modify input	line with the		
		dete	development of		
		uata	the needs of the		
			labor morket		
		F (* 1'1			
		Function library:	Teaching the		Thirteenth
		insert function /	student on the		
	Practical	autosum /	skills of working		
		recently used	on the calculator		
		elements /	and using its		
Daily and		financial / logical	ready-made		
quarterly		(if statement /	applications and	2	
quarteriy	laboratories	text / date and	the Internet in the	-	
exam		time / search and	field of		
		sign /	specialization in		
		mathematics and	line with the		
		trigonometry /	development of		
		additional	the needs of the		
		functions	labor market		
		Workbook	Teaching the		Fourteenth
		views: print	student on the		
		layout / full	skills of working		
Daily and		screen reading /	on the calculator		
anostosler	Practical	web layout /	and using its	С	
quarterly	laboratories	outline / draft	ready-made	Z	
exam		Show and hide:	applications and		
		Ruler / Gridlines	the Internet in the		
		/ Formula Bar /	field of		
			specialization in		

		Message Bar /	line with the		
		Addresses	development of		
		Zoom in and out	the needs of the		
		: 100%	labor market		
		/ Arrange All /	Teaching the		Fifteenth
		Freeze Parts /	student on the		
		Split / Hide /	skills of working		
	Practical	Show / Side-by-	on the calculator		
		Side View /	and using its		
Daily and		Reset Frame	ready-made		
ouerterler		Position / Save	applications and	2	
quarterly	laboratories	Workspace /	the Internet in the	Z	
exam		Switch Frames	field of		
			specialization in		
			line with the		
			development of		
			the needs of the		
			labor market		

Course Description Form

52	Course: Intermediate Accounting/1
53.	Course Code:
No	
54.	Semester / Year: First
Quar	terly
55.	Date of preparation of this description: 14/02/2024
56.	Available Forms of Attendance:
My p	presence only
57.	Number of Credit Hours (Total) / Number of Units (Total):
90 h	ours per year.

58. Course administrator's name (if more than one name)							
Eng. Alaa Safaa Mohammed Hadi							
alaa.s.m.had	<u>1@fgs.stu.ed</u>	<u>u.iq</u>					
J9. Course		annly tha said	ntific accounting foundations to	mahla	him	+-	
evaluat	e the financial s	situation of th	ne organization or company and s	how it	t in a	10	
scientif	ic and logical m	anner to serv	e the administrative levels in all s	ector	S.		
60. Teach	ing and Learr	ning Strateg	jies				
Preparing vario	ous financial rep	orts from the	reality of accounting records and		Strat	tegy	
anaryzing the h	manetai positio	n using scient	inc roundations.				
61 Course	e Structure						
Evaluation	Learning	Unit or	Required Learning	Hou	rs	The week	
method	method	subject	Outcomes				
		name					
	Theoretica l and		Introduction to accounting, its			The first	
Weekly	practical lectures		nature, objectives, accounting system				
,	and some		outputs, users of accounting				
monthl	practical		information				
у,	Cases						
daily,							
written							
and							
end-of-							
year							
exams.							
	Theoretica		Final accounts and how to prepare them.			Second	
Weekly	practical		trading account,				
,	lectures and some		account in				

monthl	practical	commercial	
monum	cases	companies	
у,	Cases	L	
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Financial statements in commercial	Third
	1 and	companies, trading	
weekiy	lectures	statement, profit and	
,	and some	loss statement	
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	The second	Dolongo shoot list and	Fourth
	1 neoretica	how to prepare it in	rourui
Wookby	nractical	commercial	
weekiy	lectures	companies	
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			

end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Final accounts in industrial companies, operating account, trading account, profit and loss account	V
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Financial statements in industrial companies, operating statement and determining the cost of production	Sixth

	Theoretica	Trading account	Seventh
	1 and	statement and profit	
	1 and	and loss statement in	
Weekly	practical	industrial projects	
	lectures		
,	and some		
monthl	practical		
	cases		
у,	Cubeb		
daily,			
written			
and			
end-of-			
year			
exams.			
	(D)		Fighth
	Theoretica	barra to propose it in	Eighth
	l and	now to prepare it in	
Weekly	practical	industrial projects	
,	lectures		
,	and some		
monthl	practical		
V	cases		
y, daily			
writton			
and			
end-of-			
voar			
ovame			
exams.			
	Theoretica	Income statement in	Ninth
	1 and	commercial projects.	
		types of income	
	Dractical	statement	
Weekly	1 ·		
Weekly	lectures		
Weekly ,	lectures and some		
Weekly , monthl	lectures and some practical		

y, daily, written	
daily, written	
written	
and	
end-of-	
year	
exams.	
	X 7
Theoretica Income disclosure in 2 1 and industrial projects	Χ
Weekly practical and how to prepare it	
lectures	
, and some	
cases	
doily	
written	
and	
end-of-	
year	
exams.	
Theoretica Prenaration of a H	Eleventh
1 and distribution	
Weeklypracticalstatement for the profit and loss	
lectures account (retained	
monthl practical statement	
y, cases	
daily,	
written	
and	
end-of-	

year			
exams			
cxuns.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Cash Flow Statement	Twelfth
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Debtors and the composition of the provision for doubtful debts	Thirteenth
Weekly	Theoretica 1 and practical lectures	Cash and bank statement matching	Fourteenth

, monthl y, daily, written and	and some practical cases		
end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	General review and completion of the curriculum	Fifteenth
Weekly , monthl y, daily, written	Theoretica l and practical lectures and some practical cases	Voluntary - capital and deferred expenditures and the importance of differentiating between expenses and the effects of confusion between them	Chapter Two The first
and			
---------	------------	--	--------
end-of-			
year			
exams.			
	Theoretica	Fixed assets, their	Second
	1 and	types, and how to calculate the cost of	
Weekly	practical	assets	
,	and some		
monthl	practical		
V	cases		
y,			
dally,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Methods of obtaining	Third
	1 and	cash purchase, term	
Weekly	practical	purchase	
,	and some		
monthl	practical		
٧.	cases		
daily,			
written			
and			
end-of-			
Voar			
year			
exams.			

	Theoretica	The method of	Fourth
	1 and	creating or	
Wookly	practical	manufacturing fixed	
weekiy	lectures	assets, the method of	
,	and some	buying several assets	
monthl	and some	at one price	
monum	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Sale of fixed assets	
	1 and		\mathbf{V}
Mookhy	practical		
weekiy	lectures		
,	and some		
monthl	nractical		
montin	practical		
у,	Cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Replacement of fixed	Sixth
	1 and	assets	
14/	nractical		
weekly	lactures		
	iectures		
, manth	and some		
monthi	practical		
	cases		

у,			
daily,			
written			
and			
end-of-			
year			
exams.			
	The smatter	Lossos and profits on	Seventh
	1 neoretica	sale of fixed assets	Seventii
Weekly	practical		
	lectures		
monthl	and some		
У,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	There is the	Fatination of final	Fighth
	1 neoretica	assets - its causes -	-ignui
Weekly	practical	the basis for its	
	lectures	carculation	
monthl	and some		
N	cases		
y, daily			
ually,			
written			
end-of-			

year			
exams.			
Weekly	Theoretica l and practical lectures	Methods of calculating extinction, straight- line method, reducing installment method	Ninth
monthl	and some		
v	cases		
y, daily			
ually,			
written			
and			
end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica 1 and practical lectures and some practical cases	Methods of calculating extinction, average working hours method, production unit method, average mileage method	X
Weekly	Theoretica l and practical lectures	Methods of recording extinction	Eleventh

monthl practical casespractical casesy,daily,daily,
monthlpractical casesy,casesy,casesdaily,
y, daily, written and end-of- year exams.CasesImport the second
y,andandandend-of- year exams.andandandTheoretica 1 and practical lectures and some y,Investments, types and conditionsTwelfthWeeklyTheoretical lectures and some y,CasesInvestments, types and conditionsInvestments, types and conditionsWitten and oratical lecturesInvestments, types and conditionsInvestments, types and conditionsInvestments, types and conditions
daily, written andand andand andand andand andand andand andand andand andand andand andand andand andand andand and and and conditionsTwelfthWeekly y, and some practical lectures and some practical bractical casesInvestments, types and conditionsTwelfthWeekly y, and some practical lectures and some monthl gractical casesInvestments, types and conditionsInvestments, types and conditionsInvestments, types and conditionsWeekly iTheoretical lectures and some practical bractical casesInvestments, types and conditionsInvestments, types and conditionsInvestments, types and conditionsWeekly iTheoretical lectures and some practical casesInvestments, types and conditionsInvestments, types and conditionsInvestments, types and conditionsWeeklyInd iInvestments, types and some iInvestments, types and conditionsInvestments, types and conditionsInvestments, types and conditionsWeiklyInd iInvestments, types and conditionsInvestments, types and conditionsInvestments, types and conditionsInvestments, types and conditionsWeiklyInd iInvestments, types and conditionsInvestments, types and conditionsInvestments, types and conditionsWith iInterviewInterviewInterviewInterviewInterview
writtenImage: state of the state
andImage: second se
end-of- yearindexindexindexexams.Theoretica 1 and practical lectures and some practical 0 casesInvestments, types and conditionsTwelfthWeeklypractical lectures and some practical 0 casesInvestments, types and conditionsInvestments, types and conditionsInvestments, types and conditionsWeeklypractical lectures and some practical practical betweeklyInvestments, types and conditionsInvestments, types and conditionsWeeklypractical lectures and some practical betweeklyInvestments, types and conditionsInvestments, types and conditionsWeeklypractical lectures and some practical betweeklyInvestments, types and conditionsInvestments, types and conditionsWeeklypractical lectures and some practical betweeklyInvestments, types and conditionsInvestments, types and conditionsy,casesInvestments and andInvestments and andInvestments and andInvestments and andend-of-Investments andInvestments and andInvestments and andInvestments and andInvestments and andInvestments and andend-of-Investments andInvestments andInvestments andInvestments andInvestments andend-of-Investments andInvestments andInvestments andInvestments andInvestments andend-of-Investments an
year exams.Image: second seco
exams.Image: second
Image: constraint of the second sec
TheoreticaInvestments, typesTweffthl andand conditionsImage: Second seco
I andand conditionsWeeklypractical lectures,and somemonthlpractical casesy,casesdaily, writtenandIend-of-I
Weeklypractical lectures,and somemonthlpracticaly,casesdaily,
lecturesand somemonthlpracticaly,casesdaily,writtenandend-of-
and some practical casesand some practical casesy,casesdaily,caseswrittencasesandcasesend-of-cases
monthipractical casesy,casesdaily,writtenandend-of
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daily, Image: Constraint of the second of
written and end-of-
and end-of-
end-of-
year
exams.
I neoretica Snares, buying, I influentin
l and bonus shares
Weekly practical
lectures
and some
monum practical
y, cases
daily,
written

and end-of- year exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Bonds, types, conditions, nominal purchases, interest periods	Fourteenth
		General review and completion of the curriculum	and fifteenth

62.	Course: Banking and Oil Accounting
63.	Course Code:
No	
64.	Semester / Year: First
Quart	terly
65.	Date of preparation of this description: 14/02/2024

66. Available Forms of Attendance:

My presence only

67. Number of Credit Hours (Total) / Number of Units (Total):

90 hours per year.

68. Course administrator's name (if more than one name)

Eng. Ibrahim Khalil Ibrahim

69. Course Objectives

- 1. Enable the student to apply the scientific accounting foundations to enable him to evaluate the financial situation of the organization or company and show it in a scientific and logical manner to serve the administrative levels in all sectors.
- 2. Providing the student with adequate information about the accounting systems followed in the different sectors and the components of these systems in commercial banks, insurance companies and oil companies.

70. Teaching and Learning Strategies

Enabling the student to carry out accounting work in banks, insurance companies and oil companies

Strategy

71. Course Structure						
Evaluation	Learning	Unit or	Required Learning	Hours	The	
method	method	subject	Outcomes		week	
		name				
Weekly , monthl y, daily, written and end-of-	Theoretica l and practical lectures and some practical cases		Accounting of banks, definition of the commercial bank, its functions and departments, sources of use of funds in the bank, the accounting system followed in banks, books, records and documents used		The first	

year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Bank's Technical Departments Current Accounts Division, Current Account, Account Types, Current Account Opening, Deposits, Withdrawals, Transfers, Interest Calculations on Current Accounts Receivable	II, III and IV
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Fixed Deposits Division, Deposit Operations, Calculation of Interest Due on Deposits, Accounting Treatment for Withdrawal of Deposits Before Due Date, Accounting Treatment for Withdrawal of Deposits on the Due Date, Accounting Treatment for Renewal of Deposit with Interest, and Accounting Treatment for Renewal of Interest-Free Principal Deposit	Fifth and sixth

		r	1	
	Theoretica	Savings Deposits		Seventh
	1 and	Division, Conditions		and
Weekly	practical	for Opening a Savings		eighth
	lectures	Account, Deposits, Withdrawals, Interast		
,	and some	Calculations		
monthl	practical	Calculations		
V	cases			
y ,				
dally,				
written				
and				
end-of-				
year				
exams.				
	Theoretica	Letters of Guarantee,		Ninth
	1 and	Certified or Certified		and
Weekly	practical	Instruments		tenth
	lectures			
,	and some			
monthl	practical			
у,	cases			
daily,				
written				
and				
end-of-				
year				
exams				
	Theoretica	Discounting bills of		Elevent
	l and	exchange, discounting		h and
Weekly	practical	the bill of exchange		twelfth
WCCRIy	lectures	before the maturity		
,	and some	uate in favor of the		
monthl	practical	customers with current		
	cases	accounts in the same		

у,		bank or in other banks,	
daily,		of the debtor's refusal	
written		to pay or delay in	
and		payment	
end-of-			
year			
exams.			
	Theoretica	Foreign Transfer Section. Buying and	Thirtee nth
Weekly	practical	Selling Foreign	
i i ooniy	lectures	and from Abroad	
, monthl	and some		
Monun	cases		
y, doilu			
ually,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Documentary credits	Fourtee
	l and	opened and cleared	nth
Weekly	practical		
,	lectures		
monthl	practical		
У,	cases		
dailv.			
written			
and			
end-of-			

			1
year			
exams.			
	Theoretica	Trial Balance	Fifteent h
Weekly	practical		
WEEKIY	lectures		
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Definition of insurance \ parties \ , operations for proving insurance premiums due and how to collect them in the branches of life insurance	I, II and III
Weekly	Theoretica l and practical lectures	Accounting operations for the commission payable	Fourth

, monthl y, daily, written and end-of- year exams.	and some practical cases	to agencies and how to treat them	
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Operations related to cancellation of insurance policies, settlement of premiums and commission	Fifth and sixth
Weekly , monthl y, daily, written	Theoretica l and practical lectures and some practical cases	Reinsurance / Definition, Outgoing Reinsurance Operations, Incoming Reinsurance Operations	Seventh , eighth and ninth

and end-of-			
vear			
exams.			
•••••			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Granting regular and automatic loans, liquidation of insurance policies, compensation	Tenth and eleventh
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Accounting in oil companies \ its concept, production stages, accounting system followed, basic accounting principles in oil accounting	Twelfth

	Theoretica	Restriction	Inirtee
	l and	drilling and	ntu
Weekly	practical	exploration stage	
	lectures	voluntary method	
,	and some	· · · · · · · · · · · · · · · · · · ·	
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	The capitalist method	Fourtee
	l and		nth
Weekly	practical		
-	lectures		
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	T 1	Successful affecter	T:f 4
	I heoretica	Successiul enorts method	r iiteent b
	I and	memou	
Weekly	practical		
•	lectures		
monthl	and some		
month	practical		
	cases		

у,			
daily,			
written			
and			
end-of-			
year			
exams.			

72. Course Title: English Language
73. Course Code:
No
74. Semester / Year: First
Quarterly
75. Date of preparation of this description: 14/02/2024
76. Available Forms of Attendance:
My presence only
77. Number of Credit Hours (Total) / Number of Units (Total):
90 hours per year.
78. Course administrator's name (if more than one name)
Eng. Mohammed Majed Jassim
79. Course Objectives

 Enable the student to apply the scientific accounting foundations to enable him to evaluate the financial situation of the organization or company and show it in a scientific and logical manner to serve the administrative levels in all sectors.

80. Teachi	ng and Learr	ning Strateg	ies	80. Teaching and Learning Strategies						
Preparing vario analyzing the fi	Preparing various financial reports from the reality of accounting records and analyzing the financial position using scientific foundations. Strategy									
81. Course	Structure									
Evaluation	Learning	Unit or	Required Learning	Hour	S	The week				
method	method	subject	Outcomes							
		name								
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases		Unit one :getting to know you, tenses, Questions, Questions words			The first				
Weekly , monthl y, daily, written	Theoretica l and practical lectures and some practical cases		Unit two :the way we live, Present tenses, Present simple, Present continuous Have /have got			Second				

and			
end-of-			
vear			
ovams			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Unit three: it all went wrong, Past tenses, Past simple, Past continuous	Third
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Unit four :let's go shopping, Quantity, Much and many, Some and any, Something, anyone, nobody, everywhere A few, a little, a lot of, Articles	Fourth

	Theoretica	Unit Five what do	
	l and	you want to do, Past	V
Weekly	practical	tenses, Verb patterns,	
Weekiy	lectures	Future intentions,	
,	and some	Going to and will	
monthl	nractical		
у,	Cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Unit six: tell me! What's it	Sixth
	1 and	like?, What's it like?,	
Maakhy	practical	Comparative and superlative	
weekiy	lectures	Adjectives	
,	and some		
monthl	and some		
	cases		
у,	Cases		
daily,			
written			
and			
end-of-			
year			
exams.			
		TI	Souon4h
	Theoretica	Unit seven :1ame, Present perfect and	Seventii
	I and	nast simple For and	
Weekly	practical	since. Tense revision	
	lectures		
, , ,	and some		
monthl	practical		
	cases		

V			
y ,			
daily,			
written			
and			
end-of-			
year			
exams.			
	The ending	Unit eight: dolg and	Fighth
	1 neoretica	don'ts, Have(got)to,	Eighth
Wookly	practical	Should, must	
WEEKIY	lectures		
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	T 1	This wines asing	Ninth
	1 neoretica	places, Time and	1 MILLI
Wookly	practical	conditional clauses	
HECKIY	lectures	what if?	
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			

year			
exams.			
Weekly , monthl y, daily, written and end-of-	Theoretica l and practical lectures and some practical cases	Unit ten: scared to death, Verbs patterns, Infinitives, What, etc. +infinitive, Something, etc. + Infinitive	X
ycar			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Unit eleven things that changed the world, Passives	Eleventh
Weekly	Theoretica l and practical lectures	Unit twelve :d reams and reality, Second conditional might	Twelfth

	and some		
,	and some		
monthl	cases		
у,	Casts		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Unit thirteen :earning living,	Thirteenth
Weekly	practical	Present perfect	
Weekly	lectures	continuous, Present	
,	and some	perfect simple versus, Continuous	
monthl	practical	Continuous	
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretice	Unit fourtoon: family tios	Fourteenth
	l and	Present perfect and past	- • • • • • • • • • • • • • • • • • • •
Wookly	practical	perfect and clarification	
WEENIY	lectures	Reported statements	
,	and some		
monthl	practical		
у,	cases		
daily,			
written			

and			
end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Revision	Fifteenth

82.	Course: Human Rights and Democracy
83.	Course Code:
No	
84.	Semester / Year: First
Quar	terly
85.	Date of preparation of this description: 14/02/2024
86.	Available Forms of Attendance:
My p	presence only

Number of Credit Hours (Total) / Number of Units (Total): 87. 90 hours per year. Course administrator's name (if more than one name) 88. Doctor Sajjad Abdul hussain Dawood sajjad.dawood@stu.edu.iq 89. Course Objectives 3. Enable the student to apply the scientific accounting foundations to enable him to evaluate the financial situation of the organization or company and show it in a scientific and logical manner to serve the administrative levels in all sectors. 90. **Teaching and Learning Strategies** Preparing various financial reports from the reality of accounting records and Strategy analyzing the financial position using scientific foundations. 91. Course Structure The week **Evaluation** Learning Unit or **Required Learning** Hours method method subject Outcomes name The historical development The first Theoretica of human rights. 1 and Human rights in practical Weekly ancient civilizations lectures (Mesopotamian and some civilization, and other monthl practical ancient civilizations. cases у, daily, written and end-ofyear exams.

	Theoretica	Human rights in	Second
	1 and	heavenly laws with a	
Weekly	practical	iocus on numan rights in the world	
	lectures	fights in the work.	
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Human rights in the Middle Ages and	Third
	l and	modern.	
Weekly	practical		
,	and some		
monthl	nractical		
V	cases		
daily.			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Regional recognition	Fourth
	1 and	of human rights at	
Weekly	practical	American. African.	
_	lectures	Islamic and Arab	
, ,	and some	levels.	
monthi	practical		
	cases		

y, daily, written and end-of- year exams. Weekly	Theoretica l and practical lectures and some	Non-governmental organizations and their role in human rights (International Committee of the Red Cross, Amnesty	V
monthl y, daily, written and end-of- year exams.	practical cases	International, Human Rights Watch, Arab Organization for Human Rights).	
Weekly , monthl y, daily, written and end-of-	Theoretica l and practical lectures and some practical cases	Human rights in international and regional conventions and national legislation. Human rights in international conventions (Universal Declaration of Human Rights, International Covenants on Human Rights).	Sixth

vear			
your			
exams.			
	Theoretice	Uuman rights in	Seventh
	Ineoretica	regional conventions	Seventin
	1 allu	(European	
Weekly	lectures	Convention on	
,	and some	Human Rights,	
monthl	practical	American Convention on	
v	cases	Human Rights,	
y, daily		African Charter on	
ually,		Charter on Human	
written		Rights).	
and			
end-of-			
year			
exams.			
			Fighth
	Theoretica	Human rights in national legislation	Eightii
	I and	(Iraqi Constitution).	
Weekly	lectures		
,	and some		
monthl	practical		
У,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Forms and generations of	Ninth
	1 and	human rights:	
Weekly	practical		
	lectures		

, monthl y, daily, written and end-of- year exams. Weekly , monthl y, daily,	and some practical cases Theoretica 1 and practical lectures and some practical cases	Forms of human rights (individual rights, collective rights). Human Rights Generations (First Generation: Civil and Political Rights), (Second Generation: Economic and Social Rights), (Third Generation: Modern Human Rights), Water and Environmental Awareness. Human rights guarantees and protection at the national level: Constitutional, judicial and political guarantees.	X
written and end-of- year exams. Weekly , monthl y, daily, written	Theoretica l and practical lectures and some practical cases	Guarantees and protection of human rights at the regional and international levels, (The role of the United Nations, the role of regional organizations), the crime of genocide.	Eleventh

and			
end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Classification of public freedoms: (Political and individual freedoms: freedom of security and a sense of security, freedom to go and return, personal freedom)	Twelfth
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Intellectual and cultural freedoms: (freedom of opinion, freedom of belief, freedom of education).	Thirteenth

Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Freedom of the press, freedom of assembly, freedom of association.	Fourteenth
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Economic and social freedoms (freedom of work, freedom of ownership, freedom of trade and industry).	Fifteenth

92.	Course: Financial Accounting
93.	Course Code:

No

94. Semester / Year: First

Quarterly

95. Date of preparation of this description: 14/02/2024

96. Available Forms of Attendance:

My presence only

97. Number of Credit Hours (Total) / Number of Units (Total):

90 hours per year.

98. Course administrator's name (if more than one name)

Eng. Nahla Ghaleb Abdel Rahman

Nahlajalil1971@gmail.com

99. Course Objectives

- 1. Enable the student to apply the scientific accounting foundations to enable him to evaluate the financial situation of the organization or company and show it in a scientific and logical manner to serve the administrative levels in all sectors.
- 2. Providing the student with adequate information about the accounting systems followed in the different sectors and the components of these systems in The course aims to provide the student with the foundations and rules of accounting as well as accounting records and documents of all kinds.

3. Teaching and Learning Strategies

The student because	a a a a structure a ma a a a da	and needed and	annahina a antina a	
The subdent keens	accounting records	and records acco	mining entries	
The student Keeps	accounting records	and records acco	Juning onnios	
1	0		0	

Strategy

4. Course Structure

1. 000100						
Evaluation	Learning	Unit or	Required Learning	Hours	The	
method	method	subject	Outcomes		week	
		name				
Weekly , monthl	Theoretica l and practical lectures and some		Accounting - objectives and functions of accounting - accounting intellectual framework.		The first	

ν,	practical		
daily	cases		
writton			
written			
and			
end-of-			
year			
exams.			
			G 1
	Theoretica	Financial accounting, elements of financial	Second
Wookly	practical	accounting (documents	
WEEKIY	lectures	of all kinds,	
,	and some	journal, ledger,	
monthl	practical	conditions to be met in	
у,	cases	reports)	
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	The accounting cycle, the steps of the accounting cycle the	Third
Mookly	r and practical	analysis of financial operations	
WEEKIY	lectures	using:	
,	and some	method with	
monthl	practical	explanation of balance	
у,	cases	sheet items 2- (Assets	
daily,		2- The method of taking	
written		(debtor) and the giver	
and		(creditor), with various examples.	
end-of-			

vear	
exams.	
TheoreticaRecording financialI	Fourth
1 and operations in the	
Weekly practical general journal under double entry, a brief	
lectures summary of the single	
, and some entry method, types of	
monthl practical accounting entries	
y, cases (simple entry, double	
daily,	
written	
and	
end-of-	
vear	
exams.	
Theoretica Commercial	Fifth,
l and operations and now to prove them in the	sixtn
Weekly practical accounting books - the s	seventh
lectures opening entry (under	
and some capital formation) - the	
monthi practical expenses of	
y, cases incorporation -	
daily.	
purchases - sales -	
sales returns and	
and permits - personal	
end-of-	
their types (insurance	
with others and	
exams. with others and insurance from others).	
exams. with others and insurance from others). Theoretica Expenses and their	Eighth
exams. with others and insurance from others). Theoretica Expenses and their 1 and types (revenue and	Eighth and
exams. with others and insurance from others). Theoretica Expenses and their 1 and types (revenue and capital expenses and	Eighth and ninth

, monthl y, daily, written and end-of- year exams.	and some practical cases	between them - types of revenue expenses - revenues and their types - loans and their types of debit and credit and various cases - payment of interest due on loans.	
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Ledger - ledger layout - posting and balance - ledger guide - emphasize various examples of how to use the ledger.	X
Weekly , monthl y, daily, written	Theoretica l and practical lectures and some practical cases	Trial balance - trial balance planning - types of trial balance (trial balance in balances - trial balance in totals) how to prepare each of them.	Eleventh and twelfth

and			
end-of-			
vear			
ovame			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Trader operations with the bank - how to open a current account - how to open a deposit account (fixed deposits) how to calculate the accrued interest - withdrawal - deposit - definition of the check - types of checks (issued checks and incoming checks) - endorsement of checks - sending checks to the bank for collection - various bank expenses as well as bank commissions.	Thirteen th and fourteent h and fifteenth
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Discount – types of discount – cash discount.	The first

	Theoretica	Single and	Second
	l and	compound	
Weekly	practical	commercial	
moonly	lectures	discount	
,	and some		
monthl	practical		
	cases		
у,	•uses		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Commercial papers	Third
	l and	- bill of exchange -	
Weekly	practical	receivables -	
	lectures	payment papers.	
,	and some		
monthl	practical		
٧,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Justifications for	Fourth
	1 and	withdrawing commercial	
Weekly	practical	papers - cases of disposal	
	lectures	of receivables:	
,	and some	1- Obtaining the value	
monthl	practical	of the paper on the	
	cases	maturity date and	

у,		waiting until the	
daily,		maturity date.	
written		2- Sending the	
		commercial paper to	
and		the bank for the	
end-of-		purpose of	
vear		collection on the	
year		due date.	
exams.		3- Cutting or	
		deducting the	
		before the meturity	
		dete	
		date.	
		4- Woltgage life	
		with the bank	
		against an advance	
		5 Endorsement of the	
		commercial paper	
		and justifications	
		for endorsement	
		6- Replacing the	
		commercial naper	
		with a new one	
		Payment of the bill	
		of exchange before	
		the due date by the	
		drawee against a	
		discount.	
	Theoretica	Journal of multiple V	
	1 and	columns - accounts	
Weekly	practical	opened in the	
-	lectures	journal and how to	
,	and some	register - examples.	
monthl	practical		
У,	cases		
dailv.			
written			
and			
	1	1	1
---------	------------	----------------------	--------
end-of-			
year			
exams.			
	Theoretica	Correction of errors	Sixth
	l and	- reasons for	
Weekly	practical	committing errors	
,	lectures	in the books - types	
monthl	and some	or accounting	
montin	cases	correcting errors -	
у,	Cases	lengthy method -	
daily,		shortcut method -	
written		correction of errors	
and		in the journal -	
end-of-		correction of	
		posting errors - the	
year		importance of the	
exams.		suspended account	
		suspended decount.	
	Theoretica	Final Accounts –	Sevent
	l and	Trading – Profit	h
Weekly	loctures	Account	
,	and some	Establishment	
monthl	practical	Current Account –	
V.	cases	Finding Cost of	
daily		Sales – Balance	
ually,		Sheet	
written			
and			
end-of-			
year			
exams.			

Weekly	Theoretica l and practical lectures	The difference between the general budget and the trial balance -	Eighth
,	and some	closing the final	
monthl	practical	accounts at the end	
у,	cases	of the fiscal year	
daily,		and opening them	
written		the fiscal year -	
and		various examples.	
end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Inventory adjustments - accrued expenses - prepaid expenses - due revenues- revenues received in advance.	Ninth
		Definition of extinction and purposes of extinction - how to estimate extinction - methods of calculating	X

	extinction -	
	straight-line	
	method - method of	
	decreasing	
	installment -	
	method of re-	
	estimation -	
	method of	
	recording	
	avtination	
	accounting - direct	
	method and	
	indirect method -	
	various examples.	
	Debtors - types of	Elevent
	debts (good debts -	h and
	doubtful debts -	twelfth
	bad debts)	
	settlement of the	
	debtors account -	
	how to address bad	
	debts for the	
	provision for	
	doubtful debts.	
	How to process the	
	allowable discount	
	with the allowable	
	discount allowance	
	– how to configure	
	the allowable	
	discount allowance.	
	Inventory of	Thirtee
	receivables - How	nth
	to form a provision	IIIII
	for cutting	
	avpansas	
	Inventory of	
	socurities and how	
	to form a provision	
	to form a provision	

for the fall in	
securities prices.	
Fund inventory - how to	Fourtee
address the shortage /	nth
deficit / and increase /	
surplus / - Suspended	
account - Examples and	
solve exercises.	
Handling	
differences	
(increase and	
decrease) - how to	
organize inventory	
- types of inventory	
(periodic and	
sudden)	
Accounting	Fifteen
treatment of the	th
suspense account.	

100	Course: Government Accounting				
100.					
101.	Course Code:				
No					
102.	Semester / Year: First				
Quart	terly				
103.	Date of preparation of this description: 14/02/2024				
104.	Available Forms of Attendance:				
Му р	My presence only				
105.	Number of Credit Hours (Total) / Number of Units (Total):				
90 ho	ours per year.				

106. Course administrator's name (if more than one name)

Ahlam Mais Jabbar

ahlam.jabbar@stu.edu.iq

107. Course Objectives

- 1. Enable the student to apply the scientific accounting foundations to enable him to evaluate the financial situation of the organization or company and show it in a scientific and logical manner to serve the administrative levels in all sectors.
- 2. Providing the student with the general rules, principles and accounting principles for financial activities in non-profit government units.
- 3. Providing the student with adequate information about the accounting systems followed in the different sectors and the components of these systems in The course aims to provide the student with the foundations and rules of accounting as well as accounting records and documents of all kinds.

Strategy

-				<u> </u>
5	Leaching	and	learning	Strategies
J•	rouorinig	and	Loannig	Olialogioo

The student's knowledge of the principles of the government accounting system

6. Course Structure						
Evaluation	Learning	Unit or	Required Learning	Hours	The	
method	method	subject	Outcomes		week	
		name				
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases		Government accounting (concept, purposes, importance, characteristics) is the field of application of the government budget.		First and second	

	Theoretica	The source of the	Third
	1 and	conventional capacity	
Weekly	practical	comparison between	
	lectures	financial accounting	
monthl	and some	and government	
monum	practical	accounting.	
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	The General Budget of the State Definition	Fourth
	1 and	of the budget, budget	and fifth
weekiy	lectures	divisions, budget	
,	and some	chart, difference	
monthl	practical	budget and the balance	
у,	cases	sheet.	
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	The stages that the	Sixth and
	1 neoretica	budget goes through.	seventh
Wookly	practical	the rules for preparing	
WEENIY	lectures	the budget, the	
,	and some	hudget and the	
monthl	practical	importance of	
	cases	*	

ν.		adhering to its	
y,		provisions.	
dally,			
written			
and			
end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Administrative formations and government accounting system, the concept of the public treasury, the duties of the public treasury, the formations of the public treasury / its branches, the link between the branches of the public treasury, the method of financing government units and treasury.	Eighth and ninth
Weekly , monthl	Theoretica l and practical lectures and some practical cases	The central government accounting system (definition, types of e, responsibilities of the accounting unit under it) The treasury under the central government accounting system	X
y, daily	Cases		
ually,			
written			
and			
end-of-			

		-	
year			
exams.			
Weekly	Theoretica l and practical lectures and some	The method of financing the unit applied to the central government accounting system, the method of	Eleventh
monthl	practical	controlling the units	
у,	cases	that are applied to this system, the advantages	
daily,		and disadvantages of	
written		centralization.	
and			
end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	The decentralized government accounting system (its definition, its constituent, and the responsibilities of the accounting unit under it).	Twelfth and thirteenth
Weekly	Theoretica l and practical lectures	The method of financing the accounting unit under the decentralized	Fourteenth and fifteenth

			1	
, monthl y, daily, written	and some practical cases	government system, the method of accounting control under which documents, records used in accounting work, tables and trial balances, the entities		
and		to which the data are		
end-of-		provided and then purpose.		
year				
exams.				
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Classification of budget accounts according to the accounting manual for budget accounts. The method of constrained treatments under the decentralized system,		First and second
Weekly , monthl y, daily, written	Theoretica l and practical lectures and some practical cases	Definition of revenues, and their types according to the accounting manual for budget accounts, practical exercises on the first section / revenues.		Third and fourth

and			
end-of-			
year			
exams.			
	Theoretica	Definition of expenditures and their	Fifth and
Wookly	practical	types according to the	sixth
WEERIY	lectures	accounting manual for	
,	and some	practical exercises on	
monthl	practical	the second section /	
у,	Cases	expenditures.	
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Financial, non- financial and statutory	Seventh and
Wookly	ractical	assets, their concepts	eighth
WEEKIY	lectures	and classification	
,	and some	accounting manual for	
monthl	practical	budget accounts,	
у,	Cases	financial and non-	
daily,		financial assets.	
written			
and			
end-of-			
year			
exams.			

Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Financial liabilities and statutory liabilities, their concepts, and their divisions according to the accounting manual for budget accounts, practical exercises on financial and statutory liabilities.	Ninth and tenth
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Transfer and financial powers, taking into account the Financial Management and Public Debt Law / 94 of 2004.	Elevent h
Weekly , monthl	Theoretica l and practical lectures and some practical cases	Contracting – general conditions, technical and accounting aspects, constraint treatments, applied exercises.	Second and thirteen th

y, daily, written and end-of- year exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	How to set up the result calculation (budget transactions), and the financial position account, at the country level.	Fourth and fifteent h

108.	Course: Tax Accounting
109.	Course Code:
No	
110.	Semester / Year: First

Quarterly

111. Date of preparation of this description: 14/02/2024

112. Available Forms of Attendance:

My presence only

113. Number of Credit Hours (Total) / Number of Units (Total):

90 hours per year.

114. Course administrator's name (if more than one name)

Yusra Hadi Ibrahim

<u>yusra.ibraheem@stu.edu.iq</u>

115. Course Objectives

The aim of this course is to introduce the foundations of tax accounting, and to study the tax system in Iraq. It also includes the study of accounting methods to measure tax profit

7. Teaching and Learning Strategies

The aim of this course is to introduce the foundations of tax accounting, and to study the tax system in Iraq. It also includes the study of accounting methods to measure tax profit

Strategy

8. Course Structure							
Evaluation	Learning	Unit or	Required Learning	Hours	The		
method	method	subject	Outcomes		week		
		name					
	Theoretica		Tax concepts: tax,		The		
	1 and		its elements,		first		
Weekly	practical		objectives.				
	lectures		Distinguish it from				
,	and some		others				
monthl	practical						
у,	cases						
daily,							

Theoretica l and practical lectures and some practical cases		Tax Rules, Tax Justice, Double Taxation		Second
Theoretica l and practical lectures and some practical cases		Types of taxes, tax structure in Iraq		Third
	Theoretica land practical lectures and some practical cases Theoretica land practical lectures and some practical cases	Theoretica1 andpracticallecturesand somepracticalcases1 andpracticallecturesand somepracticallecturesandpracticallecturesand somepracticallecturesand somepracticallecturesand somepracticalcases	Theoretica Tax Rules, Tax 1 and Justice, Double practical Taxation ectures and some practical Taxation cases Types of taxes, tax structure in Iraq structure in Iraq practical Image: Structure in Iraq	Theoretica Tax Rules, Tax 1 and Justice, Double practical Taxation lectures Taxation practical Taxation cases Types of taxes, tax 1 and Structure in Iraq lectures Itand practical Itand lectures Types of taxes, tax and some structure in Iraq practical Itand lectures Itand practical Itand practical Itand practical Itand lectures Itand practical Itand practical Itand lectures Itand lectures Itand lectures Itand lectures<

· · ·	I		-	
T	heoretica	Income tax, taxable		Fourth
	1 and	income, income		
Weekly	oractical	concepts		
Weekiy	lectures			
, ,	and some			
monthl	oractical			
у,	Cases			
daily,				
written				
and				
end-of-				
year				
exams.				
Т	'heoretica	Concepts of		V
	1 and	revenue income		·
	oractical	profit income tax		
меекіу	lactures	profit, income tax		
, ,	iccluics and some	accounting		
monthl				
	practical			
у,	cases			
daily,				
written				
and				
end-of-				
year				
exams.				
Т	heoretica	Taxable Income in		Sixth
Т	heoretica 1 and	Taxable Income in Iraqi Legislation		Sixth
Weekly	heoretica l and practical	Taxable Income in Iraqi Legislation		Sixth
T Weekly	heoretica l and practical lectures	Taxable Income in Iraqi Legislation		Sixth
Weekly J	heoretica l and practical lectures and some	Taxable Income in Iraqi Legislation		Sixth
Weekly I , a monthl	heoretica l and practical lectures and some practical	Taxable Income in Iraqi Legislation		Sixth

у,			
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Annual Tax	Sevent
Wookly	practical		n
WCCRIy	lectures		
, monthl	and some		
M	cases		
y, daily			
ually,			
written			
and			
ena-ot-			
year			
exams.			
	Theoretica	Scope of	Eighth
	1 and	application of the	U
Weekly	practical	tax	
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			

year			
exams.			
	Theoretica	Tax exemptions	Ninth
	l and		
Weekly	practical		
,	and some		
monthl	practical		
ν,	cases		
daily.			
written			
and			
end-of-			
year			
exams			
	Theoretica	Losses	Х
	l and		
Weekly	practical		
,	lectures		
monthl	practical		
У,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Samahat	Elevent
	I and practical		n
weekiy	lectures		

, monthl y, daily, written	and some practical cases		
and			
end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Tax Scale or Rate	Twelft h
Weekly , monthl y, daily, written	Theoretica l and practical lectures and some practical cases	Taxable Income Estimation, Estimation Methods Procedures	Thirtee nth

and			
end-of-			
year			
exams.			
	Theoretica	Tax collection	Fourtee
	l and		nth
Weekly	practical		
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	The sure time	Damalting in the	E:fteen
	1 neoretica	Income Tax Law	fifteen th
Weekly	practical	meome Tux Luw	tii
,	lectures		
, monthi	and some		
monthi	practical		
у,	Cases		
daily,			
written			
and			
end-of-			
year			
exams.			

	Theoretica	Tax avoidance and	Т	he first
	l and	evasion, the basic		
Weekly	practical	elements of tax		
-	lectures			
,	and some			
monthl	practical			
v .	cases			
daily				
ually,				
written				
and				
end-of-				
year				
exams.				
	Theoretica	Tax accounting	S	Second
	l and	concepts, their		
Weekly	practical	relationship to law,		
ireeniy	lectures	their relationship to		
,	and some	the relationship of tax		
monthl	practical	accounting with other		
у,	cases	sciences		
daily,				
written				
and				
end-of-				
year				
exams.				
		International		Third
		Accountant Standard		
		No. 12, Iraqi		
		Accounting Standard		
		No. 13		Court!
		Cosis (expenses)		rourth
		economic activity of		

-

	the taxpayer, the economic and accounting concept of cost, the distinction between expenses and costs, expenses and losses	
	Real estate tax, tax construction, properties, real estate concept	V
	Real estate tax base, scope of application of tax, taxpayer pays tax and its duties	Sixth
	Types of exemptions., Tax rate	Seventh
	Land tax, activity, characteristics, tax base	Eighth
	Corporate tax, methods of estimating taxable income	Ninth
	Tax examination and control, tax examination, concept, scope	X
	Tax Examination Procedures, Tax Control	Eleventh
	Tax base, tax culture	Twelfth
	Accounting Profit, and Tax Profit	Thirteen th
	Non-periodic revenues, transfer of ownership of the property	Fourteen th

	Professional Tax Ethics	Fifteenth

116. Course: Principles of Statistics					
117. Course Code:					
No					
118. Semester / Year: First					
Quarterly					
119. Date of preparation of this description: $14/02/2024$					
120. Available Forms of Attendance:					
My presence only					
121. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
122. Course administrator's name (if more than one name)					
Eng. Alaa Safaa Mohammed Hadi					
alaa.s.m.hadi@fgs.stu.edu.iq					
123. Course Objectives					
Introducing the student to statistical methods and the use of scientific methods in collecting, organizing, presenting and classifying various statistical data.					
9. Teaching and Learning Strategies					
Enable the student to deal with the analysis of available data using statistical concepts and methods in the analysis and deriving results.	Strategy				
10. Course Structure	1				

Evaluation	Learning	Unit or	Required Learning	Hours	The
method	method	subject	Outcomes		week
		name			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases		The concept of management - development and general concepts.		The first
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica 1 and practical lectures and some practical cases		Administrative levels		Second
Weekly	Theoretica 1 and practical		Management and manager in		Third

,	lectures	business	
monthl	and some	organizations	
	practical	0	
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Management	Fourth
	1 and	between the past	
Wookly	practical	and the present	
WEEKIY	lectures		
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	A dministrativa	
	1 and	Schools	V
Wookly	practical	Schools	
WEENIY	lectures		
,	and some		
monthl	practical		
v	cases		
y ,			
dally,			
written			

and			
end-of-			
year			
exams.			
	Theoretica	Administrative	Sixth
	l and	Functions	and
Weekly	practical	(Planning)	seventh
-	lectures		
,	and some		
monthi	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Objectives of the	Eighth
	l and	organizations	ninth
Weekly	practical		
,	lectures		
monthl	practical		
V	cases		
daily.			
written			
and			
and-of-			
CIIU-UI-			
year			
exams.			

	Theoretica	Administrative	Tenth
	l and	functions (control)	and
Weekly	practical		eleventh
,	lectures		
,	and some		
monthl	practical		
у,	cases		
daily.			
written			
and			
anu			
ena-ot-			
year			
exams.			
			T 101
	Theoretica	Decision	Iwelfth
	practical		
weekiy	lectures		
,	and some		
monthl	nractical		
	cases		
у,	Cubeb		
dally,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	The impact of	Thirteen
	1 and	technology on	th
Weekly	practical	management	
	lectures		
,	and some		
monthl	practical		
	cases		

V			
у,			
daily,			
written			
and			
end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Administrative functions (organization)	Fourteen th
	Theoretica	Authority and	Fifteenth
	l and	responsibility	
Weekly	practical	- v	
-	lectures		
, monthl	and some		
monun	practical		
у,	Casts		
daily,			
written			
and			
end-of-			

year			
exams.			

124. Course: Principles of Management					
125. Course Code:					
No					
126. Semester / Year: First					
Quarterly					
127. Date of preparation of this description: $14/02/2024$					
128. Available Forms of Attendance:					
My presence only					
129. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
130 Course administrator's name (if more than one name)					
Fng Ahmed Kazem Hammoud					
ahmed hammood@stu edu ig					
131. Course Objectives					
Providing students with basic concepts related to the administrative activities practiced by the organization and its applications.					
11. Teaching and Learning Strategies					
Enables the student to understand the concept of modern management in the field of work and secretarial and to acquire information to work in this field.Strategy					
12. Course Structure					

Evaluation	Learning	Unit or	Required Learning	Hours	The
method	method	subject	Outcomes		week
		name			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases		The concept of management - development and general concepts.		The first
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases		Administrative levels		Second
Weekly	Theoretica l and practical		Management and manager in business organizations		Third

,	lectures		
monthl	and some		
montin	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Management between	Fourth
	l and	the past and the	
Weekly	practical	present	
_	lectures		
, 	and some		
monthi	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Administrative	V
	I and	20110012	v
Weekly	practical		
,	lectures		
monthl	and some		
monum	practical		
у,	cases		
daily,			
written			

and			
end-of-			
year			
exams.			
o Admor			
	Theoretica	Administrative	Sixth
	1 and	Functions (Planning)	and seventh
Weekly	practical		seventii
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Objectives of the	Eighth and
	I and	organizations	ninth
weekiy	lectures		
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			

	-		
	Theoretica	Administrative	Tenth
	l and	functions (control)	and
Weeklv	practical		eleventh
	lectures		
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
vear			
y cui			
exams.			
	Theoretice	Decision	Twalfth
	l and	Decision	1 wentin
Mookhy	practical		
WEERIY	lectures		
,	and some		
monthl	practical		
v	cases		
, v dailv			
writton			
and			
end-of-			
vear			
ycar			
exams.			
	Theoretice	The impact of	Thirteen
	1 and	technology on	th
	practical	management	
weekly	lectures		
,	and some		
monthl	practical		
	cases		

у,			
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Administrative	Fourteen
	1 and	functions (organization)	th
Weekly	practical	(organization)	
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Authority and responsibility	Fifteenth
	I and	responsionity	
vveeкiy	lectures		
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			

year			
exams.			

132. Course Title: English Language			
133. Course Code:			
No			
134. Semester / Year: First			
Quarterly			
135 Date of preparation of this description: 14/02/2024			
136. Available Forms of Attendance:			
My presence only			
137. Number of Credit Hours (Total) / Number of Units (Total):			
90 hours per year.			
138. Course administrator's name (if more than one name)			
Eng. Mohammed Majed Jassim			
139. Course Objectives			
Providing students with basic concepts related to the administrative activities pract organization and its applications.	iced by the		
13. Teaching and Learning Strategies			
Enables the student to understand the concept of modern management in the field of work and secretarial and to acquire information to work in this field.			
14. Course Structure			

Evaluation	Learning	Unit or	Required Learning	Hours	The
method	method	subject	Outcomes		week
		name			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases		Unit one: hello Am /are / is , my /your This is with practice in work		The first
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases		Unit two : your world He / she / they , his /her Questions		Second
Weekly	Theoretica l and practical		Unit three : all about Negatives and questions ,personal		Third

		1		
,	lectures		information, social	
menthl	and some		expressions	
monthi	practical			
у,	cases			
daily,				
written				
and				
end-of-				
year				
exams.				
	Theoretica		Unit four : family and friends Possessive s	Fourth
			Has / have	
Weekly	practical		Adjective + noun	
	lectures		3	
9	and some			
monthl	practical			
у,	cases			
daily,				
written				
and				
end-of-				
year				
exams.				
	Theoretica		Unit five : the way I live	<u> </u>
	1 and		Sports / food / drinks	V
	nractical		-	
weekiy				
	lectures			
,	and some			
monthl	practical			
у,	cases			
daily,				
written				
and				
--	--	---	-------------------------	
end-of-				
vear				
evams				
chains.				
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Unit six : every day The time /Present simple he / she Questions and negatives Adverbs of frequency	Sixth and seventh	
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Unit seven : my favorites Question words Pronouns , this and that	Eighth and ninth	

		г		
	Theoretica		Unit eight : where I live	Tenth
	l and		There is / are	and
Wookly	practical			eleventh
WEEKIY	lectures			
,	and some			
monthl				
montin	practical			
у,	cases			
daily,				
written				
and				
end-of-				
year				
exams.				
	Theoretice		Unit nine : times past	Twelfth
	1 and		Was/ were born	1 wentin
	I and		Past simple – irregular	
Weekly	practical		verbs	
_	lectures			
,	and some			
monthl	practical			
у,	cases			
daily,				
written				
and				
end-of-				
year				
exams.				
	Theoretica		Unit ten : we had a great a	Thirteen
	l and		time !	th
Weekly	practical		Past simple – regular&	
	lectures		ırregular	
,	and some			
monthl	practical			
	cases			
	Cubbb	1		1

Theoretica l and practical lectures and some practical cases		Unit eleven : I can do that ! Can / cant Adverbs Requests		Fourteen th
Theoretica		Unit twelve : please and thank		Fifteenth
l and practical lectures and some practical cases		Id like Some and any Like and would like		
	Theoretica l and practical lectures and some practical cases Theoretica l and practical lectures and some practical cases	Theoretica l and practical lectures and some practical cases Theoretica l and practical lectures and some practical lectures and some practical cases	Theoretica Unit eleven : I can do that ! I and Can / cant practical Adverbs lectures Requests and some Practical cases Unit twelve : please and thank you It ike Some and any Like and would like	Theoretica Unit eleven : I can do that ! I and Can / cant practical Adverbs lectures Requests and some Unit twelve : please and thank practical Unit twelve : please and thank lectures Unit twelve : please and thank and some you I and you practical Like and would like

year			
exams.			

Course Description Form

140. Course: Computer Fundamentals	
141. Course Code:	
No	
142. Semester / Year: First	
Quarterly	
143. Date of preparation of this description: $14/02/2024$	
144. Available Forms of Attendance:	
My presence only	
145. Number of Credit Hours (Total) / Number of Units (Total):	
90 hours per year.	
146. Course administrator's name (if more than one name)	
Eng. Sabreen Fawzi Rahim	
<u>sabreen.fawzi@stu.equ.iq</u>	
147. Course Objectives	
Teaching the student the skills of working on the computer and the use of its ready- applications and the principles of the Internet.	made
15. Teaching and Learning Strategies	
Teaching the student all technological development related to the field of accounting and the programs and systems that support this specialization	Strategy
16. Course Structure	

Evaluation	Learning	Unit or	Required Learning	Hours	The
method	method	subject	Outcomes		week
		name			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases		Practical application in the computer laboratory (computer operation / input units / central processing unit / output units / main memory / types / storage of data in memory / definition of software and its types / systems software / programming languages and operating systems / application software).		First and second
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases		Practical application in the computer lab (turning on the device / shutting down the device / using the mouse / Windows screen components / taskbar / icons).		Third
Weekly	Theoretica l and practical		Practical application in the computer lab (control panel / desktop control /		Fourth

, monthl y, daily, written and end-of- year exams.	lectures and some practical cases	screen saver / colors and lines of windows / screen settings / adjust screen colors / modify time and date / volume / change between mouse buttons / double-click speed control / change mouse cursor / mouse speed control / Install and uninstall programs).	
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Practical application in the computer lab (minimize window magnification / final closure / temporary closure / move window / control window capacity / ways to run applications and programs / arrange the list of Start items / delete Start menu items / add a submenu to the Start menu / add a new button to Star menu).	Fifth and sixth
Weekly , monthl y, daily, written	Theoretica l and practical lectures and some practical cases	Practical application in the computer lab (creating files and folders / changing the name of files and folders / moving the file or folder / copying the file or folder / searching for the file or folder / creating a shortcut icon for an application or file /	Seventh and eighth

and		creating drawings /	
end-of-		determining the front	
		and background colors	
year		/ choosing the brush	
ovams		font size / selecting	
cxums.		and selecting the	
		drawing (make	
		drawing wallpaper for	
		deskton / Quit Paint	
		amusement programs)	
	Theoretica	Practical application in	Ninth and
	1 and	the computer	tenth
		laboratory (methods of	
Weekly	practical	spreading the virus /	
_	lectures	symptoms of infection	
,	and some	with the virus /	
monthl	practical	methods of protection /	
V.	cases	types of viruses / theft	
y ,		/ hackers / electronic	
daily,		penetration /	
written		protection from	
·		penetration).	
and			
end-of-			
year			
exams			
o Admor			
	Theoretica	Practical application in	Eleventh
	l and	the computer lab	and twelfth
Weekly	practical	(running Word / basic	
Treenty	lectures	elements of the Word	
,	and some	window / changing the	
monthl	practical	naragraph / merging	
		and splitting the	
у,	Cases	paragraph / selecting	
dailv.		the text (shading) /	
		new / opening an	
written		inventory file / closing	
and		the document / saving	
and of		a new document /	
end-or-		saving a pre-existing	
		document / Preview	
		before printing /	

year		closing the document /		
ovomo		ending the ward).		
exams.				
	Theoretica	Practical application in the	Thirt	eent
	land	computer lab (cut / paste /	h	l
		copy / copy format / clear		
Weekly	practical	formatting /		
	lectures	Font size / Enlarge and		
,	and some	decrease font / Change font		
monthl	practical	color / Text highlight color /		
	practical	Low text / High text / Change		
у,	cases	Low text / High text / Change		
daily		Case / Underfine style / Effects		
ually,		/ Unaracter spacing. Paragraph		
written		:/ Numbering / Bullets /Create		
-		a Bulleted List to Existing		
and		Text /		
ond-of-		Cancel bullets / indent /		
enu-or-		paragraph spacing / line		
year		spacing / direction		
		Text / alignment /		
exams.		borders and shading.		
		Styles: / Normal / No		
		Spacing / Title 1 / Title		
		2 / Subtitle / Change		
		Styles).		
	Theoretica	Practical application in		
	land	the computer lab	Fourt	teent
		(Internet connection /		
Weekly	practical	opening the Internet	an	d
	lectures	browser / Internet	fiftee	enth
,	and some	browser window		
monthl	practical	components / browser		
		icons / web addresses /		
у,	Cases	hrowser use / changing		
daily		the start nage /		
sany,		toolbars / closing the		
written		hrowser and		
and		disconnecting the		
anu		Internet / orohives /		
end-of-		storing fovorite pages /		
		storing favorite pages /		
year		search engines / How		
ayame		to search for		
CAAIIIS.		information on the		
		Internet / copy text and		
		images to any		
		application /		

	Download fil	es from	
	the Internet /	Prepare	
	for printing / j	printing.	

Course Description Form

148. Course: Accounting Readings				
149. Course Code:				
No				
150. Semester / Year: First				
Quarterly				
151. Date of preparation of this description: $14/02/2024$				
152. Available Forms of Attendance:				
My presence only				
153. Number of Credit Hours (Total) / Number of Units (Total):				
90 hours per year.				
154. Course administrator's name (if more than one name)				
Eng. Ahmed Kazem Hammoud				
<u>ahmed.hammood@stu.edu.iq</u>				
155. Course Objectives				
Introducing the student to English terminology in accounting topics, in a way that makes him able to absorb the terms presented and dealt with in various fields related to specialization in the administrative and accounting aspects.				
17. Teaching and Learning Strategies				
Making the student able to read topics related to his specialization in English, giving him the opportunity to communicate with all developments in the field of specialization in books, research, journals and others.Strategy				

18. Course Structure

Evaluation	Learning	Unit or	Required Learning	Hours	The
method	method	subject	Outcomes		week
		name			
	Theoretica		Terms of Accounting.		The
	l and		Accounting definition		first
Weekly	lectures		Objectives of		
,	and some		Accounting		
monthl	practical				
у,	cases				
daily,					
written					
and					
end-of-					
year					
exams.					
	Theoretica		Accounting Concepts.		Second
Wookly	I and practical		Accounting principles		
WEEKIY	lectures		Accounting		
,	and some		assumptions		
monthl	practical				
у,	cases				
daily,					
written					
and					
end-of-					
year					
exams.					
	Theoretica		Type of accounting, Users of Information		Third
Weekly	practical		Accounting ,Accounting cycle		

,	lectures		
monthl	and some		
	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Accounting Equation.	Fourth
	1 and	accounting equation	
weekiy	lectures		
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Accounting Systems,	V
	I and	Transactions.	
Weekly	practical		
,	iectures		
monthl	nractical		
	Cases		
у,	CubCb		
daily,			
written			

and			
anu			
end-of-			
year			
exams.			
	Theoretica	Accounting Books, Cash book The	Sixth
	I and	recording process	
Weekly	lectures		
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretice	Purchases and	Sovert
	1 and	Purchases Return,	bevent
Wookly	practical	Sales and Return.	
Weekly	lectures		
,	and some		
monthl	practical		
ν.			
	cases		
daily,	cases		
daily, written	cases		
daily, written and	cases		
daily, written and end-of-	cases		
daily, written and end-of- year	cases		
daily, written and end-of- year exams.	cases		

	Theoretica	Accounting entries	Eighth
	l and	(examples) Discount	
Weekly	practical		
	lectures		
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Liabilities, Loans	Ninth
	1 and		
Weekly	practical		
	lectures		
,	and some		
monthl	practical		
У,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
		<u> </u>	
	Theoretica	Capital and Revenues	X
	I and	of expenditures	
Weekly	practical	or enpenditures	
	lectures		
monthl	and some		
monthi	practical		
	cases		

у,			
daily,			
written			
and			
end-of-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica 1 and practical lectures and some practical cases	Terms of revenues ,Trail Balance	Eleventh
Weekly , monthl y, daily, written and end-of-	Theoretica l and practical lectures and some practical cases	Financial Statement , Income statement	Twelfth

year			
exams.			
Weekly	Theoretica l and practical lectures	Readings in trading account	Thirteent h
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Readings in profit and loss topics	Fourteent h
Ma alaha	l and	1033 topics	
weekiy	lectures		
,	and some		
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			
			T2224
	Theoretica	The Balance Sheet	ritteenth
	I and practical		
теекіу	lectures		

, monthl y, daily, written and end-of-	and some practical cases		
year			
exams.			

Course Description Form

156.	Course: Principles of Economics
157.	Course Code:
No	
158.	Semester / Year: First
Quart	terly
159.	Date of preparation of this description: 14/02/2024
160.	Available Forms of Attendance:
Му р	resence only
161.	Number of Credit Hours (Total) / Number of Units (Total):
90 ho	ours per year.
162.	Course administrator's name (if more than one name)
Eng.	Jaafar Sadiq Mohsen

jaafar.mohsin@stu.edu.iq

163. Course Objectives

Providing the student with economics topics that have direct contact with accounting and that constitute a scientific background for the student

Such as supply and demand, elements of production, revenues and costs.

19. Teaching and Learning Strategies

Introducing the student to the vocabulary of economics that have direct contact with his specialization

Strategy

20. Course Structure						
Evaluation	Learning	Unit or	Required Learning	Hours	The	
method	method	subject	Outcomes		week	
		name				
	Theoretica		The concept of		The	
	l and		economics, human		first	
Weekly	practical		needs and means of			
,	and some		satisfying them, the			
monthl	practical		economic problem, the			
у,	cases		pillars of the economic			
daily,			problem, patterns of			
written			solving the economic			
and			problem			
end-of-						
year						
exams.						
	Theoretica		Demand, Concept of		Second	
	l and		Demand, Law of			
Weekiy			Demand, Demand			
,	and some		Schedule, Demand			
monthl	practical		Curve, Demand			
у,	cases		Function, Factors			
daily,			Affecting Demand,			

written		Demand Changes and	
and		Quantity Required	
end-of-			
year			
exams.			
	Theoretica	Elasticities of demand	Third
Weekly	practical	(price) and how to	
Teeny	lectures	calculate them	
, monthl	and some		
y,	Cubeb		
dally,			
written			
and			
end-of-			
year			
exams.			
	Theoretica	Elasticities of demand	Fourth
	l and	(income, intersecting)	
Weekly	lectures	and how to calculate	
,	and some	them	
monthl	practical		
у,	cases		
daily,			
written			
and			
end-of-			
year			
exams.			

Weekly , monthl y, daily, written and end-of- year exams. Weekly	Theoretica l and practical lectures and some practical cases	Supply concept of supply, law of supply, supply table, supply curve, supply function, factors affecting supply, changes in supply and quantity supply/(price elasticity of supply and how it is calculated) Equilibrium price, the effect of imposing taxes and granting	V
, monthl y, daily, written and end-of- year exams.	and some practical cases	subsidies on production and on price and equilibrium quantity	
Weekly , monthl	Theoretica l and practical lectures and some practical cases	Production, concept of production, production function, elements of production, law of decreasing yields	Sevent h

y, daily			
writton			
and			
and of			
end-or-			
year			
exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Costs, concept of costs, types of costs, how to calculate costs	Eighth
Weekly , monthl y, daily, written and end-of-	Theoretica l and practical lectures and some practical cases	Revenues, the concept of revenues, types of revenues, how to calculate revenues	Ninth

year				
exams.				
	Theoretica	Markets, the concept		Χ
	l and	of the market. its		
Weekly	practical	functions and types		
_	lectures	functions and types		
, 	and some			
monthi	practical			
у,	cases			
daily,				
written				
and				
end-of-				
year				
ovame				
exams.				
	Theoretica	Manay (types iche)		Eleventh
	1 and	Money (types, jobs)		
Wookly	practical			
WEEKIY	lectures			
,	and some			
monthl	practical			
у,	cases			
daily,				
written				
and				
end-of-				
year				
exams.				
			i	

	Theoretica	Central Bank (co	ncept,	Twelfth
	l and	functions, object	tives)	
Weekly	practical		,	
	lectures			
monthl	and some			
monum	practical			
у,	Cases			
daily,				
written				
and				
end-of-				
year				
exams.				
	Theoretica	Commercial ba	anks	Thirteent
	l and	(concept – functi	ions –	11
Weekly	practical	(concept interes)		
-	lectures	objectives		
,	and some			
monthl	practical			
у,	cases			
daily,				
written				
and				
end-of-				
year				
exams.				
				Fourteent
	I neoretica	Monetary pol	ю	h
	n anu	(concept – mear	ns and	
weekly	lectures	tools – econo	mic	
,	and some	effects)		
monthl	practical			
	cases			

y, daily, written and end-of- year exams.			
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases	Fiscal policy (concept – means and tools – economic effects)	Fifteenth