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**Education and Scientific Research  
Commission and Evaluation Authority  
Quality Assurance and Academic Accreditation  
Accreditation Department**

# **Academic Program and Course**

2024

## **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

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.

**Program Vision: An** 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.

**Curriculum Structure:** 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.

**Teaching and learning strategies:** 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 *Anwarabood*

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.
<b>4. Program Accreditation</b>
There isn't any
<b>5. Other external influences</b>
There isn't any

<b>6. Program Structure</b>				
Reviews*	Percentage	Unit of study	Number of Courses	Program Structure
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.

<b>7. Program Description</b>				
Credit Hours		Course Name	Course or Course Code	Year/Level
practical	theoretical		No	2023-2024 / First and Second

<b>8. Expected learning outcomes of the program</b>
Knowledge

<ol style="list-style-type: none"> <li>1. Enable the student to know the internal control system on cash operations, cash receipts, cash payments</li> <li>2. Enable the student to know the external audit of accounting operations ,</li> </ol> <p>1. Applications about audit software. Preset software compatibility, flexible software models (during implementation), applications on permanent and ongoing file preparation</p>	<p>A- Cognitive goals</p> <p>B- Program Skills Objectives</p>
<b>Skills</b>	
	Developing students' abilities to share ideas
<b>Values</b>	

<b>9. Teaching and Learning Strategies</b>
<p>- The student obtains theoretical and practical information in his field of specialization and is qualified to carry out the following jobs:</p> <ul style="list-style-type: none"> <li>● Financial accounting in commercial, industrial and service establishments.</li> <li>● Government accounting in non-profit service establishments.</li> <li>● Cost accounting in commercial, industrial and service establishments for profit.</li> <li>● The unified accounting system in commercial, industrial and service establishments for profit.</li> <li>● Specialized accounting in banking establishments and insurance companies.</li> <li>● Audit and review in all for-profit and non-profit establishments.</li> <li>● Electronic computer and its applications.</li> </ul>

<b>10. Evaluation methods</b>
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Weekly, monthly, daily exams and end-of-year exams.

**11. Faculty**

**Faculty Members**

Preparation of the teaching staff		Special Requirements/Skills (if applicable)		Specialization		Academic Rank
lecturer	angel			special	year	
	angel			accounting	accounting	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

3. External sources
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



Program Skills Outline															
Learning outcomes required from the program												Basic or optional	Course Name	Course Code	Year/Level
Values				Skills				Knowledge							
C4	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1				
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Essential	Accounting principles	2023-2024 First Semester	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Essential	Government Accounting/1		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Essential	Tax Accounting/1		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Essential	Accounting readings		
✓	✓	✓	✓					✓	✓	✓	✓	assistant	Principles of Economics		
✓	✓	✓	✓					✓	✓	✓	✓	assistant	Computer Fundamentals/1		

✓	✓	✓	✓					✓	✓	✓	✓	General	Human Rights and Democracy		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓				
													Financial Accounting		2023-2024 Chapter Two
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting /2		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax Accounting /2		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Management		
✓	✓	✓	✓					✓	✓	✓	✓		English language		
✓	✓	✓	✓					✓	✓	✓	✓				

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Banking Accounting		<b>2023-2024 Second Year First Semester</b>
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting / 1		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System/1		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost Accounting /1		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Audit Assets		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Corporate Accounting /1		
✓	✓	✓	✓						✓	✓	✓	✓	English language		

✓	✓	✓	✓						✓	✓	✓	✓		Baath crimes		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Oil Accounting		<b>2023-2024 Second Year Second Semester</b>
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting / 2		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System/2		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost Accounting / 2		

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Audit of Financial Statements		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	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 <a href="mailto:hsalh5996@gmail.com">hsalh5996@gmail.com</a>
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 accounting for companies in the public and private sectors.
9.	Teaching and Learning Strategies

<ul style="list-style-type: none"> <li>- 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</li> </ul>					<b>Strategy</b>
<b>10. Course Structure</b>					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Unit or subject name</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
<b>Weekly , monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		<ol style="list-style-type: none"> <li>1. Accounting organization skills</li> <li>2. Company Formation Skills</li> <li>3. Capital Shares</li> <li>4. Everything related to the profits, losses, salaries and benefits of the founders of the company</li> </ol>		
<b>Course Evaluation</b>					

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

	modern communication				
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	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 communication	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 communication	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 communication	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 communication	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 communication	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	Theoretical lectures, practical issues and means of modern communication	Partner withdrawals and their interest	The student completes accounting work in private sector companies	4	8
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	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 communication	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 communication	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 communication				
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	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 communication	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 communication	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 communication	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 communication	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 communication	Practical cases of	in private sector companies		
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	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 communication	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 communication	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 communication	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

	communication	balance in specific percentages Practical cases			
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	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 communication	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 communication	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 communication	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 communication	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 communication	shop Applied cases	in private sector companies		
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	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
Quarterly
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 <a href="mailto:zainab.yosuf@stu.edu.iq">zainab.yosuf@stu.edu.iq</a>					
19. Course Objectives					
<ol style="list-style-type: none"> <li>1. Introducing the student to the principles of cost accounting, its objectives and importance</li> <li>2. Introducing the student to the importance of cost accounting and its impact on the market</li> <li>3. Introducing the student to the functions of cost accounting.</li> <li>4. Introducing the student to the importance of cost accounting in the public and private sectors</li> </ol>					
20. Teaching and Learning Strategies					
<ol style="list-style-type: none"> <li>1. Accounting organization skills</li> <li>2. With classification skills for cost elements</li> <li>3. Upload for cost elements</li> <li>4. Preparing lists and extracting results</li> </ol>					Strategy
21. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly, monthly, daily, written and	Theoretical and practical lectures and some practical cases		<ol style="list-style-type: none"> <li>1. Management skills for cost planning</li> <li>2. Control skills</li> <li>3. Cost reduction mechanisms</li> <li>4. Preparing lists and extracting results</li> </ol>		

<b>end-of- year exams.</b>					
Course Evaluation					

## 9. Course 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 communication	Cost accounting: concept, importance and objectives.	Introducing the student to cost accounting , its main areas, functions and importance to the unit	5	First week
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	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 communication	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 communication	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, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	The way of what is returned last is spent first	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	5
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Average cost method	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	6
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Halsey's method of calculating wages	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	7
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Rowan's method of calculating the wage	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	8
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Methods of distribution of indirect industrial expenses Total distribution method	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	9
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern	Solitary distribution method	Introducing the student to cost accounting, its main areas, functions and	5	10

	communication		importance to the unit		
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	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 communication	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 communication	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 communication	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 communication	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

	modern communication	The concept and characteristics of macro theory	functions and importance to the unit		
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Applied cases on the cost list of the total theory	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	17
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	Applied cases on the cost statement and income statement in the total theory	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 communication	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 communication	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

	communication	and disadvantages			
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	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 communication	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 communication	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 communication	System of productive stages concept and characteristics	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 communication	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 communication		functions and importance to the unit		
Daily, quarterly and annual exam	Theoretical lectures, practical issues and means of modern communication	The concept of shared costs and methods of their distribution	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	28
		Review	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	29
		Review	Introducing the student to cost accounting, its main areas, functions and importance to the unit	5	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

## 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. Course: Auditing					
24. Course Code:					
No					
25. Semester / Year: First					
Quarterly					
26. Date of preparation of this description: 14/02/2024					
27. Available Forms of Attendance:					
My presence only					
28. Number of Credit Hours (Total) / Number of Units (Total):					
90 hours per year.					
29. Course administrator's name (if more than one name)					
Dr. Haitham Mohsen Karim <a href="mailto:hkareem@stu.edu.iq">hkareem@stu.edu.iq</a>					
30. Course Objectives					
5. Enable the student to practice the audit process using various means of proof and elements of financial position.					
6. Enable the student to know the internal control system on cash operations, cash receipts, cash payments					
7. Enable the student to know the external audit of accounting operations ,					
31. Teaching and Learning Strategies					
1. Applications about audit software .					<b>Strategy</b>
2. Pre-prepared software compatibility, flexible software models (during implementation),					
3. Accounting Data Audit Applications					
32. Course Structure					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Unit or subject name</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>

<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>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</p>		<p><b>The first</b></p>
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Auditing and other fields of science, such as accounting, law, statistics, economics, management and information technology</p>		<p><b>Second</b></p>
<p><b>Weekly</b> , <b>monthl</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Audit classification, types of audits, types of auditors</p>		<p><b>Third</b></p>

<p>y, daily, written and end-of- year exams.</p>					
<p>Weekly , monthly, daily, written and end-of- year exams.</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Correlation between internal and external audit, comprehensive and partial audit</p>		<p><b>Fourth</b></p>
<p>Weekly , monthly, daily, written and end-of-</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Objectives and advantages of internal auditing, objectives and advantages of external auditing, objectives and advantages of periodic audit and continuous auditing Advantages and disadvantages</p>		<p><b>V</b></p>

<b>year exams.</b>					
<b>Weekly , monthly, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		Management Audit , Tax Audit , Environmental Audit , Performance Audit , Suitability Audit , Inventory Audit , Cash Flow Audit , Compliance Audit		<b>Sixth</b>
<b>Weekly , monthly, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		Mistakes and fraud, reasons for making mistakes,		<b>Seventh</b>
<b>Weekly</b>	Theoretical and practical lectures		The role of the auditor in addressing and correcting errors and fraud		<b>Eighth</b>

<p>,  <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b></p>	<p>and some  practical  cases</p>				
<p><b>Weekly</b>  ,  <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b></p>	<p>Theoretica  l and  practical  lectures  and some  practical  cases</p>		<p>The internal control  system, the position of  auditing accounts from the  components of internal  control systems</p>		<p><b>Ninth</b></p>
<p><b>Weekly</b>  ,  <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b></p>	<p>Theoretica  l and  practical  lectures  and some  practical  cases</p>		<p>Methods and means of  examining and evaluating  internal control systems</p>		<p><b>X</b></p>

and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Internal Audit , Internal Control, Difference Between Internal Audit and Internal Control		<b>Eleventh</b>
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Qualities and qualifications of the auditor, rights and duties of the auditor under Iraqi legislation		<b>Twelfth</b>

<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>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</p>		<p><b>Thirteenth</b></p>
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Audit samples and analysis procedures</p>		<p><b>Fourteenth</b></p>
<p><b>Weekly</b> , <b>monthl</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Evidence in auditing, the concept of evidence, its tools, means of obtaining evidence</p>		<p><b>Fifteenth</b></p>

<p>y, daily, written and end-of- year exams.</p>					
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>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)</p>		<p><b>Chapter Two The first</b></p>
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Auditing and other fields of science, such as accounting, law, statistics, economics, management and information technology (asking questions and answers, discussion)</p>		<p><b>Second</b></p>



<b>year exams.</b>					
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Classification of audits, types of audits, types of auditors (asking questions and answers, discussion)		<b>Third</b>
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Correlation between internal and external audit, comprehensive and partial audit (asking questions and answers, discussion, case study)		<b>Fourth</b>
<b>Weekly</b>	Theoretical and practical lectures		Objectives and advantages of internal auditing, objectives and advantages of external auditing, objectives and advantages		<b>V</b>

<p> <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p> <b>and some</b>  <b>practical</b>  <b>cases</b> </p>		<p> of periodic audit and  continuous auditing,  advantages and  disadvantages (asking  questions and answers,  discussion) </p>		
<p> <b>Weekly</b>  <b>,</b>  <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p> <b>Theoretica</b>  <b>l and</b>  <b>practical</b>  <b>lectures</b>  <b>and some</b>  <b>practical</b>  <b>cases</b> </p>		<p> Management Audit , Tax  Audit , Environmental  Audit , Performance Audit ,  Suitability Audit ,  Inventory Audit , Cash  Flow Audit , Compliance  Audit (Q&amp;A, Discussion) </p>		<p><b>Sixth</b></p>
<p> <b>Weekly</b>  <b>,</b>  <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b> </p>	<p> <b>Theoretica</b>  <b>l and</b>  <b>practical</b>  <b>lectures</b>  <b>and some</b>  <b>practical</b>  <b>cases</b> </p>		<p> Mistakes and cheating,  reasons for making  mistakes (asking questions  and answers, discussion,  case study) </p>		<p><b>Seventh</b></p>

and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		The role of the auditor in addressing and correcting errors and fraud (asking questions and answers, discussion, case study)		<b>Eighth</b>
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		The internal control system, the position of auditing the components of internal control systems (asking questions and answers, discussion)		<b>Ninth</b>

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

<p>y, daily, written and end-of- year exams.</p>					
<p>Weekly , monthly, daily, written and end-of- year exams.</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>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)</p>		<p><b>Thirteenth</b></p>
<p>Weekly , monthly, daily, written and end-of-</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Audit samples and analysis procedures (asking questions and answers, discussion, case study)</p>		<p><b>Fourteenth</b></p>

<b>year exams.</b>					
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical 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)		<b>Fifteenth</b>

### Course Description Form

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

<b>39. Course administrator's name (if more than one name)</b>					
Eng. Murtada Mohammed Bandar <a href="mailto:murtadha.bandar@stu.edu.iq">murtadha.bandar@stu.edu.iq</a>					
<b>40. Course Objectives</b>					
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					
<b>41. Teaching and Learning Strategies</b>					
4. Applications about accounting system programs .					<b>Strategy</b>
5. Pre-prepared software compatibility, flexible software models (during implementation),					
6. Accounting Data Audit Applications					
<b>42. Course Structure</b>					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Unit or subject name</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Unified Accounting System 'Guide' Innovations in the System		<b>The first</b>

<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Fixed assets accounts and methods of obtaining them</p>		<p><b>Second</b></p>
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Buying from the foreign market</p>		<p><b>Third</b></p>
<p><b>Weekly</b> , <b>monthl</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Construction by contractors (records of the commanding authority)</p>		<p><b>Fourth</b></p>



<p>y, daily, written and end-of- year exams.</p>					
<p>Weekly , monthly, daily, written and end-of- year exams.</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Construction by contractors (records of the executing entity)</p>		<p>V</p>
<p>Weekly , monthly, daily, written and end-of-</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Donations and gifts (records of the donor and its donor)</p>		<p>Sixth</p>

<b>year exams.</b>					
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		In-Facility Manufacturing, Central Finance		<b>Seventh</b>
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Establishment of assets by committees		<b>Eighth</b>
<b>Weekly</b>	Theoretical and practical lectures		Deferred voluntary expenses		<b>Ninth</b>

<p> <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>and some practical cases</p>				
<p> <b>Weekly</b>  <b>,</b>  <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Write-off and sale of fixed assets</p>		<p><b>X</b></p>
<p> <b>Weekly</b>  <b>,</b>  <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b> </p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Introduction to inventory calculations, purchase of commodity supplies stock from the local market</p>		<p><b>Eleventh</b></p>

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Purchase of stock of commodity supplies from the foreign market		<b>Twelfth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Waste and consumables stock		<b>Thirteenth</b>

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Full production stock		<b>Fourteenth</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Inventory of goods with others		<b>Fifteenth</b>
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		Loans granted		<b>Chapter</b> <b>Two</b> <b>The first</b>

<p>y, daily, written and end-of- year exams.</p>					
<p>Weekly , monthly, daily, written and end-of- year exams.</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Loans Received</p>		<p><b>Second</b></p>
<p>Weekly , monthly, daily, written and end-of-</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Financial Investments Fixed Deposits</p>		<p><b>Third</b></p>

<b>year exams.</b>					
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Financial Investments Bonds & Stocks		<b>Fourth</b>
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Accounts receivable and payable Revenue due and received in advance		<b>V</b>
<b>Weekly</b>	Theoretical and practical lectures		Expenses due and received in advance		<b>Sixth</b>

<p> <b>Monthly,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>and some practical cases</p>				
<p> <b>Weekly,</b>  <b>monthly,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Cash and inventory differences</p>		<p><b>Seventh</b></p>
<p> <b>Weekly,</b>  <b>monthly,</b>  <b>daily,</b>  <b>written</b> </p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Advances and money</p>		<p><b>Eighth</b></p>



<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Capital and reserves		<b>Ninth</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Accumulated extinction allowance, provision for doubtful debts		<b>X</b>

<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Calculating salaries, wages and everything related to them</p>		<p><b>Eleventh</b></p>
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Calculating salaries, wages and everything related to them</p>		<p><b>Twelfth</b></p>
<p><b>Weekly</b> , <b>monthl</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Full and incomplete production stock first and last period</p>		<p><b>Thirteenth</b></p>

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:

No					
45. Semester / Year: First					
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 <a href="mailto:sabreen.fawzi@stu.equ.iq">sabreen.fawzi@stu.equ.iq</a>					
50. Course Objectives					
<ol style="list-style-type: none"> <li>1. Increase the student's skill in using the computer</li> <li>2. - Skills of working palm information related to the student</li> <li>3. - Training the student practical and applied skills</li> </ol>					
51. Teaching and Learning Strategies					
<ol style="list-style-type: none"> <li>1. Introducing the student to the basics of computers and hardware + software</li> <li>2. Introducing the student how to deal with e-mail and how to create accounts</li> <li>3. Introduce the student to how to use Word + Excel programs</li> <li>4. Introduce the student to how to use PowerPoint</li> </ol>					<b>Strategy</b>
<b>1. Course Structure</b>					
<b>Evaluation method</b>	<b>Method of education</b>	<b>Name of the unit / course or topic</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
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	<b>The first</b>

		(Internet Explorer)	development of the needs of the labor market		
Daily and quarterly exam	Practical laboratories	Create an email account on the Yahoo website / Postal account window features / Modify settings / Customize toolbar / Search methods	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	<b>Second</b>
Daily and quarterly exam	Practical laboratories	Basic search and advanced search by file type / Advanced search engines / Browse messages / Sort messages / Put a follow up flag for an email message and delete it	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	<b>Third</b>
Daily and quarterly exam	Practical laboratories	Open and compress the files attached to the message / create a new message / attach a file to the message attach files / reply to e-mail / resend mail to another party	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	<b>Fourth</b>

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	<b>V</b>
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	<b>Sixth</b>
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 / 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	<b>Seventh</b>

Daily and quarterly exam	Practical laboratories	Recall previously stored presentations / enter data and text / specify the size, shape and color of the font / slides / arrange slides / slideshow	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	<b>Eighth</b>
Daily and quarterly exam	Practical laboratories	Insert a new slide / Move a slide / Scan a slide / Numbering slides / Animations and sound effects / Add animation effects to slide elements	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	<b>Ninth</b>
Daily and quarterly exam	Practical laboratories	/ Change the motion effect / cancel the motion effect / use buttons and actions	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	<b>X</b>
Daily and quarterly exam	Practical laboratories	Arrange paragraphs within the slide / hide the slide / add time on the	Teaching the student on the skills of working on the calculator and using its	2	<b>Eleventh</b>

		slide / add music to the slide / create a project in Power Point	ready-made applications and the Internet in the field of specialization in line with the development of the needs of the labor market		
Daily and quarterly exam	Practical laboratories	Introduction / Run Excel / Excel window components / Bilingual worksheet and orientation in Excel / Insert data in worksheet / Modify input data	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	<b>Twelfth</b>
Daily and quarterly exam	Practical laboratories	Function library: insert function / autosum / recently used elements / financial / logical (if statement / text / date and time / search and sign / mathematics and trigonometry / additional functions	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	<b>Thirteenth</b>
Daily and quarterly exam	Practical laboratories	Workbook views: print layout / full screen reading / web layout / outline / draft Show and hide: Ruler / Gridlines / Formula Bar /	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	2	<b>Fourteenth</b>



		Message Bar / Addresses Zoom in and out : 100%	line with the development of the needs of the labor market		
Daily and quarterly exam	Practical laboratories	/ Arrange All / Freeze Parts / Split / Hide / Show / Side-by- Side View / Reset Frame Position / Save Workspace / Switch Frames	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	<b>Fifteenth</b>

### Course Description Form

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

<b>58. Course administrator's name (if more than one name)</b>					
Eng. Alaa Safaa Mohammed Hadi <a href="mailto:alaa.s.m.hadi@fgs.stu.edu.iq">alaa.s.m.hadi@fgs.stu.edu.iq</a>					
<b>59. Course Objectives</b>					
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.					
<b>60. Teaching and Learning Strategies</b>					
Preparing various financial reports from the reality of accounting records and analyzing the financial position using scientific foundations.					<b>Strategy</b>
<b>61. Course Structure</b>					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Unit or subject name</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Introduction to accounting, its nature, objectives, accounting system outputs, users of accounting information</b>		<b>The first</b>
<b>Weekly,</b>	Theoretical and practical lectures and some		<b>Final accounts and how to prepare them, trading account, profit and loss account in</b>		<b>Second</b>

<p><b>monthl y, daily, written and end-of- year exams.</b></p>	<p>practical cases</p>		<p><b>commercial companies</b></p>		
<p><b>Weekly , monthl y, daily, written and end-of- year exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Financial statements in commercial companies, trading statement, profit and loss statement</b></p>		<p><b>Third</b></p>
<p><b>Weekly , monthl y, daily, written and</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Balance sheet list and how to prepare it in commercial companies</b></p>		<p><b>Fourth</b></p>

<b>end-of-year exams.</b>					
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Final accounts in industrial companies, operating account, trading account, profit and loss account</b>		<b>V</b>
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Financial statements in industrial companies, operating statement and determining the cost of production</b>		<b>Sixth</b>

<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Trading account statement and profit and loss statement in industrial projects</b></p>		<p><b>Seventh</b></p>
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Balance sheet list and how to prepare it in industrial projects</b></p>		<p><b>Eighth</b></p>
<p><b>Weekly</b> , <b>monthl</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Income statement in commercial projects, types of income statement</b></p>		<p><b>Ninth</b></p>

<p>y, daily, written and end-of- year exams.</p>					
<p>Weekly , monthl y, daily, written and end-of- year exams.</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Income disclosure in industrial projects and how to prepare it</b></p>		<p>X</p>
<p>Weekly , monthl y, daily, written and end-of-</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Preparation of a distribution statement for the profit and loss account (retained earnings statement statement)</b></p>		<p>Eleventh</p>

<b>year exams.</b>					
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Cash Flow Statement</b>		<b>Twelfth</b>
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Debtors and the composition of the provision for doubtful debts</b>		<b>Thirteenth</b>
<b>Weekly</b>	Theoretical and practical lectures		<b>Cash and bank statement matching</b>		<b>Fourteenth</b>

<p> <b> ,   monthl   y,   daily,   written   and   end-of-   year   exams. </b> </p>	<p> and some   practical   cases </p>				
<p> <b> Weekly   ,   monthl   y,   daily,   written   and   end-of-   year   exams. </b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> <b> General review and   completion of the   curriculum </b> </p>		<p> <b> Fifteenth </b> </p>
<p> <b> Weekly   ,   monthl   y,   daily,   written </b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> <b> Voluntary - capital   and deferred   expenditures and the   importance of   differentiating   between expenses   and the effects of   confusion between   them </b> </p>		<p> <b> Chapter   Two   The first </b> </p>



and end-of- year exams.					
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Fixed assets, their types, and how to calculate the cost of assets</b>		<b>Second</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Methods of obtaining tangible fixed assets , cash purchase, term purchase</b>		<b>Third</b>

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		<b>The method of creating or manufacturing fixed assets, the method of buying several assets at one price</b>		<b>Fourth</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Sale of fixed assets</b>		<b>V</b>
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		<b>Replacement of fixed assets</b>		<b>Sixth</b>

<p>y, daily, written and end-of- year exams.</p>					
<p>Weekly , monthl y, daily, written and end-of- year exams.</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Losses and profits on sale of fixed assets</b></p>		<p><b>Seventh</b></p>
<p>Weekly , monthl y, daily, written and end-of-</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Extinction of fixed assets - its causes - the basis for its calculation</b></p>		<p><b>Eighth</b></p>

<b>year exams.</b>					
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Methods of calculating extinction, straight-line method, reducing installment method</b>		<b>Ninth</b>
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Methods of calculating extinction, average working hours method, production unit method, average mileage method</b>		<b>X</b>
<b>Weekly</b>	Theoretical and practical lectures		<b>Methods of recording extinction</b>		<b>Eleventh</b>

<p> <b>monthl y, daily, written and end-of- year exams.</b> </p>	<p>           and some practical cases         </p>				
<p> <b>Weekly , monthl y, daily, written and end-of- year exams.</b> </p>	<p>           Theoretica l and practical lectures and some practical cases         </p>		<p> <b>Investments, types and conditions</b> </p>		<p> <b>Twelfth</b> </p>
<p> <b>Weekly , monthl y, daily, written</b> </p>	<p>           Theoretica l and practical lectures and some practical cases         </p>		<p> <b>Shares, buying, dividends, selling , bonus shares</b> </p>		<p> <b>Thirteenth</b> </p>

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

### Course Description Form

62. Course: Banking and Oil Accounting
63. Course Code: No
64. Semester / Year: First Quarterly
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					
<ol style="list-style-type: none"> <li>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.</li> <li>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.</li> </ol>					
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 method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly, monthly, daily, written and end-of-	Theoretical 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

<b>year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	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		<b>II, III and IV</b>
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	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		<b>Fifth and sixth</b>



<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Savings Deposits Division, Conditions for Opening a Savings Account, Deposits, Withdrawals, Interest Calculations</p>		<p><b>Seventh and eighth</b></p>
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Letters of Guarantee, Certified or Certified Instruments</p>		<p><b>Ninth and tenth</b></p>
<p><b>Weekly</b> , <b>monthl</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Discounting bills of exchange, discounting the bill of exchange before the maturity date in favor of the bank's customers from customers with current accounts in the same</p>		<p><b>Elevent h and twelfth</b></p>

<p>y, daily, written and end-of- year exams.</p>			<p>bank or in other banks, accounting treatment of the debtor's refusal to pay or delay in payment</p>		
<p>Weekly , monthly, daily, written and end-of- year exams.</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Foreign Transfer Section, Buying and Selling Foreign Currencies, Transfer to and from Abroad</p>		<p><b>Thirteenth</b></p>
<p>Weekly , monthly, daily, written and end-of-</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Documentary credits opened and cleared</p>		<p><b>Fourteenth</b></p>

<b>year exams.</b>					
<b>Weekly , monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Trial Balance		<b>Fifteenth</b>
<b>Weekly , monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Definition of insurance \ parties \ , operations for proving insurance premiums due and how to collect them in the branches of life insurance</b>		<b>I, II and III</b>
<b>Weekly</b>	Theoretical and practical lectures		<b>Accounting operations for the commission payable</b>		<b>Fourth</b>

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

and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Granting regular and automatic loans, liquidation of insurance policies, compensation		Tenth and eleventh
Weekly , monthly, daily, written and end-of- year exams.	Theoretical 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

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Restriction treatments in the drilling and exploration stage, voluntary method</b>		<b>Thirtee nth</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		<b>The capitalist method</b>		<b>Fourtee nth</b>
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		<b>Successful efforts method</b>		<b>Fifteent h</b>

<b>y, daily, written and end-of- year exams.</b>					
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### Course Description Form

72. Course Title: <b>English Language</b>
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

2. 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. Teaching and Learning Strategies

Preparing various financial reports from the reality of accounting records and analyzing the financial position using scientific foundations.	<b>Strategy</b>
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### 81. Course Structure

<b>Evaluation method</b>	<b>Learning method</b>	<b>Unit or subject name</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Unit one :getting to know you, tenses, Questions, Questions words</b>		<b>The first</b>
<b>Weekly, monthly, daily, written</b>	Theoretical and practical lectures and some practical cases		<b>Unit two :the way we live, Present tenses, Present simple, Present continuous Have /have got</b>		<b>Second</b>



and end-of- year exams.					
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases		<b>Unit three: it all went wrong, Past tenses, Past simple, Past continuous</b>		<b>Third</b>
Weekly , monthl y, daily, written and end-of- year exams.	Theoretica l and practical lectures and some practical cases		<b>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</b>		<b>Fourth</b>

<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Unit Five what do you want to do, Past tenses, Verb patterns, Future intentions, Going to and will</b></p>		<p><b>V</b></p>
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Unit six: tell me! What's it like?, What's it like?, Comparative and superlative Adjectives</b></p>		<p><b>Sixth</b></p>
<p><b>Weekly</b> , <b>monthl</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Unit seven :fame, Present perfect and past simple, For and since, Tense revision</b></p>		<p><b>Seventh</b></p>

<p>y, daily, written and end-of- year exams.</p>					
<p>Weekly , monthl y, daily, written and end-of- year exams.</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Unit eight: do's and don'ts, Have(got)to, Should, must</b></p>		<p><b>Eighth</b></p>
<p>Weekly , monthl y, daily, written and end-of-</p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Unit nine: going places, Time and conditional clauses what if.....?</b></p>		<p><b>Ninth</b></p>

<b>year exams.</b>					
<b>Weekly , monthly, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Unit ten: scared to death, Verbs patterns, Infinitives, What, etc. +infinitive, Something, etc. + Infinitive</b>		<b>X</b>
<b>Weekly , monthly, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Unit eleven things that changed the world, Passives</b>		<b>Eleventh</b>
<b>Weekly</b>	Theoretical and practical lectures		<b>Unit twelve :dreams and reality, Second conditional might</b>		<b>Twelfth</b>

<p> ,   <b>monthl</b>   <b>y,</b>   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p>and some practical cases</p>				
<p> <b>Weekly</b>   ,   <b>monthl</b>   <b>y,</b>   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p> <b>Unit thirteen</b>  <b>:earning living,</b>  <b>Present perfect</b>  <b>continuous, Present</b>  <b>perfect simple versus,</b>  <b>Continuous</b> </p>		<p><b>Thirteenth</b></p>
<p> <b>Weekly</b>   ,   <b>monthl</b>   <b>y,</b>   <b>daily,</b>   <b>written</b> </p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p> <b>Unit fourteen: family ties,</b>  <b>Present perfect and past</b>  <b>perfect and clarification</b>  <b>Reported statements</b> </p>		<p><b>Fourteenth</b></p>

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

### Course Description Form

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

<b>87. Number of Credit Hours (Total) / Number of Units (Total):</b>					
90 hours per year.					
<b>88. Course administrator's name (if more than one name)</b>					
Doctor Sajjad Abdul hussain Dawood <a href="mailto:sajjad.dawood@stu.edu.iq">sajjad.dawood@stu.edu.iq</a>					
<b>89. Course Objectives</b>					
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.					
<b>90. Teaching and Learning Strategies</b>					
Preparing various financial reports from the reality of accounting records and analyzing the financial position using scientific foundations.					<b>Strategy</b>
<b>91. Course Structure</b>					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Unit or subject name</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
<b>Weekly , monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		<b>The historical development of human rights. Human rights in ancient civilizations (Mesopotamian civilization, and other ancient civilizations.</b>		<b>The first</b>

<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Human rights in heavenly laws with a focus on human rights in the world.</b></p>		<p><b>Second</b></p>
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Human rights in the Middle Ages and modern.</b></p>		<p><b>Third</b></p>
<p><b>Weekly</b> , <b>monthl</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p><b>Regional recognition of human rights at the European, American, African, Islamic and Arab levels.</b></p>		<p><b>Fourth</b></p>



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

<b>year exams.</b>					
<b>Weekly , monthly, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Human rights in regional conventions (European Convention on Human Rights, American Convention on Human Rights, African Charter on Human Rights, Arab Charter on Human Rights).</b>		<b>Seventh</b>
<b>Weekly , monthly, daily, written and end-of- year exams.</b>	Theoretical and practical lectures and some practical cases		<b>Human rights in national legislation (Iraqi Constitution).</b>		<b>Eighth</b>
<b>Weekly</b>	Theoretical and practical lectures		<b>Forms and generations of human rights:</b>		<b>Ninth</b>

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

and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases			<b>Classification of public freedoms: (Political and individual freedoms: freedom of security and a sense of security, freedom to go and return, personal freedom)</b>	<b>Twelfth</b>
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases			<b>Intellectual and cultural freedoms: (freedom of opinion, freedom of belief, freedom of education).</b>	<b>Thirteenth</b>

<b>Weekly</b> , <b>monthly,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretical and practical lectures and some practical cases		<b>Freedom of the press, freedom of assembly, freedom of association.</b>		<b>Fourteenth</b>
<b>Weekly</b> , <b>monthly,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretical and practical lectures and some practical cases		<b>Economic and social freedoms (freedom of work, freedom of ownership, freedom of trade and industry).</b>		<b>Fifteenth</b>

### Course Description Form

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 <a href="mailto:Nahlajalil1971@gmail.com">Nahlajalil1971@gmail.com</a>					
99. Course Objectives					
<ol style="list-style-type: none"> <li>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.</li> <li>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.</li> </ol>					
3. Teaching and Learning Strategies					
The student keeps accounting records and records accounting entries					Strategy
4. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly , monthl	Theoretica l and practical lectures and some		Accounting - objectives and functions of accounting - accounting intellectual framework.		The first

<p><b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>practical cases</p>				
<p><b>Weekly</b> <b>,</b> <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Financial accounting, elements of financial accounting (documents of all kinds, accounting books, journal, ledger, conditions to be met in the books, financial reports)</p>		<p>Second</p>
<p><b>Weekly</b> <b>,</b> <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>The accounting cycle, the steps of the accounting cycle , the analysis of financial operations using: 1- Budget equivalency method with explanation of balance sheet items 2- (Assets and adversaries) 2- The method of taking (debtor) and the giver (creditor), with various examples.</p>		<p>Third</p>

<b>year exams.</b>					
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Recording financial operations in the general journal under double entry, a brief summary of the single entry method, types of accounting entries (simple entry, double entry).		Fourth
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Commercial operations and how to prove them in the accounting books - the opening entry (under capital formation) - the expenses of incorporation - purchases - the returns and permits of purchases - sales - sales returns and permits - personal withdrawals - fixed assets - insurances and their types (insurance with others and insurance from others).		Fifth, sixth and seventh
<b>Weekly</b>	Theoretical and practical lectures		Expenses and their types (revenue and capital expenses and how to differentiate		Eighth and ninth



<p> <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>and some practical cases</p>		<p>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.</p>		
<p> <b>Weekly</b>  <b>,</b>  <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Ledger - ledger layout - posting and balance - ledger guide - emphasize various examples of how to use the ledger.</p>		<p>X</p>
<p> <b>Weekly</b>  <b>,</b>  <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b> </p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Trial balance - trial balance planning - types of trial balance (trial balance in balances - trial balance in totals) how to prepare each of them.</p>		<p>Eleventh and twelfth</p>

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	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
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Discount – types of discount – cash discount.		The first

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

<p><b>y, daily, written and end-of- year exams.</b></p>			<p>waiting until the maturity date.</p> <p>2- Sending the commercial paper to the bank for the purpose of collection on the due date.</p> <p>3- Cutting or deducting the commercial paper before the maturity date.</p> <p>4- Mortgage the commercial paper with the bank against an advance.</p> <p>5- Endorsement of the commercial paper and justifications for endorsement.</p> <p>6- Replacing the commercial paper with a new one.</p> <p>Payment of the bill of exchange before the due date by the drawee against a discount.</p>		
<p><b>Weekly , monthl y, daily, written and</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Journal of multiple columns - accounts opened in the journal and how to register - examples.</p>		<p>V</p>

<b>end-of-year exams.</b>					
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Correction of errors - reasons for committing errors in the books - types of accounting errors - methods of correcting errors - lengthy method - shortcut method - correction of errors in the journal - correction of posting errors - the importance of the trial balance - suspended account.		<b>Sixth</b>
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Final Accounts – Trading – Profit and Loss – Capital Account – Establishment Current Account – Finding Cost of Sales – Balance Sheet		<b>Seventh</b>

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

			<p>extinction -  straight-line  method - method of  decreasing  installment -  method of re-  estimation -  method of  recording  extinction  accounting - direct  method and  indirect method -  various examples.</p>		
			<p>Debtors - types of  debts (good debts -  doubtful debts -  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.</p>		Eleventh and twelfth
			<p>Inventory of  receivables - How  to form a provision  for cutting  expenses -  Inventory of  securities and how  to form a provision</p>		Thirteenth

			for the fall in securities prices.		
			Fund inventory - how to address the shortage / 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)		Fourteenth
			Accounting treatment of the suspense account.		Fifteenth

### Course Description Form

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



<b>106. Course administrator's name (if more than one name)</b>					
Ahlam Mais Jabbar <a href="mailto:ahlam.jabbar@stu.edu.iq">ahlam.jabbar@stu.edu.iq</a>					
<b>107. Course Objectives</b>					
<ol style="list-style-type: none"> <li>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.</li> <li>2. Providing the student with the general rules, principles and accounting principles for financial activities in non-profit government units.</li> <li>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.</li> </ol>					
<b>5. Teaching and Learning Strategies</b>					
The student's knowledge of the principles of the government accounting system					<b>Strategy</b>
<b>6. Course Structure</b>					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Unit or subject name</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
<b>Weekly , monthly, daily, written and end-of-year exams.</b>	Theoretical 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

<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>The source of the conventional capacity of government units, a comparison between financial accounting and government accounting.</p>		<p>Third</p>
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>The General Budget of the State..... Definition of the budget, budget divisions, budget chart, difference between the general budget and the balance sheet.</p>		<p>Fourth and fifth</p>
<p><b>Weekly</b> , <b>monthl</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>The stages that the budget goes through, the rules for preparing the budget, the implementation of the budget and the importance of</p>		<p>Sixth and seventh</p>

<p><b>y, daily, written and end-of- year exams.</b></p>			<p>adhering to its provisions.</p>		
<p><b>Weekly , monthl y, daily, written and end-of- year exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>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.</p>		<p>Eighth and ninth</p>
<p><b>Weekly , monthl y, daily, written and end-of-</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>The central government accounting system (definition, types of e, responsibilities of the accounting unit under it) The treasury under the central government accounting system .</p>		<p>X</p>

<b>year exams.</b>					
<b>Weekly , monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		The method of financing the unit applied to the central government accounting system , the method of controlling the units that are applied to this system, the advantages and disadvantages of centralization.		Eleventh
<b>Weekly , monthly, daily, written and end-of-year exams.</b>	Theoretical 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
<b>Weekly</b>	Theoretical and practical lectures		The method of financing the accounting unit under the decentralized		Fourteenth and fifteenth

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

and end-of- year exams.					
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Definition of expenditures and their types according to the accounting manual for budget accounts / practical exercises on the second section / expenditures.		<b>Fifth and sixth</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Financial, non- financial and statutory assets, their concepts and classification according to the accounting manual for budget accounts, practical exercises on financial and non- financial assets.		<b>Seventh and eighth</b>

<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>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.</p>		<p><b>Ninth and tenth</b></p>
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Transfer and financial powers, taking into account the Financial Management and Public Debt Law / 94 of 2004.</p>		<p><b>Elevent h</b></p>
<p><b>Weekly</b> , <b>monthl</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Contracting – general conditions, technical and accounting aspects, constraint treatments, applied exercises.</p>		<p><b>Second and thirteen th</b></p>

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.		<b>Fourth and fifteent h</b>

### Course Description Form

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 <a href="mailto:yusra.ibraheem@stu.edu.iq">yusra.ibraheem@stu.edu.iq</a>					
115. Course Objectives					
<b>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</b>					
7. Teaching and Learning Strategies					
<b>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</b>					Strategy
8. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Weekly , monthl y, daily,	Theoretica l and practical lectures and some practical cases		Tax concepts: tax, its elements, objectives. Distinguish it from others		The first

<p><b>written and end-of-year exams.</b></p>					
<p><b>Weekly , monthly, daily, written and end-of-year exams.</b></p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Tax Rules, Tax Justice, Double Taxation</p>		<p>Second</p>
<p><b>Weekly , monthly, daily, written and end-of-year exams.</b></p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Types of taxes, tax structure in Iraq</p>		<p>Third</p>

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Income tax, taxable income, income concepts		<b>Fourth</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Concepts of revenue, income, profit, income tax accounting		<b>V</b>
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		Taxable Income in Iraqi Legislation		<b>Sixth</b>

<p>y, daily, written and end-of- year exams.</p>					
<p>Weekly , monthly, daily, written and end-of- year exams.</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Annual Tax</p>		<p>Seventh</p>
<p>Weekly , monthly, daily, written and end-of-</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Scope of application of the tax</p>		<p>Eighth</p>

<b>year exams.</b>					
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Tax exemptions		Ninth
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Losses		X
<b>Weekly</b>	Theoretical and practical lectures		Samahat		Eleventh

<p> <b>Monthly,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>and some practical cases</p>				
<p> <b>Weekly,</b>  <b>monthly,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Tax Scale or Rate</p>		<p>Twelfth</p>
<p> <b>Weekly,</b>  <b>monthly,</b>  <b>daily,</b>  <b>written</b> </p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Taxable Income Estimation, Estimation Methods Procedures</p>		<p>Thirteenth</p>

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Tax collection		Fourtee nth
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Penalties in the Income Tax Law		Fifteen th

<p><b>Weekly</b> , <b>monthly</b> <b>y</b>, <b>daily</b>, <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Tax avoidance and evasion, the basic elements of tax</p>		<p>The first</p>
<p><b>Weekly</b> , <b>monthly</b> <b>y</b>, <b>daily</b>, <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Tax accounting concepts, their relationship to law, their relationship to accounting principles, the relationship of tax accounting with other sciences</p>		<p>Second</p>
			<p>International Accountant Standard No. 12, Iraqi Accounting Standard No. 13</p>		<p>Third</p>
			<p>Costs (expenses) related to the economic activity of</p>		<p>Fourth</p>



			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		Thirteenth
			Non-periodic revenues, transfer of ownership of the property		Fourteenth

			Professional Tax Ethics		Fifteenth
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## Course Description Form

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 <a href="mailto:alaa.s.m.hadi@fgs.stu.edu.iq">alaa.s.m.hadi@fgs.stu.edu.iq</a>	
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.	<b>Strategy</b>
10. Course Structure	

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

<p> <b>monthly,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>lectures and some practical cases</p>		<p><b>business organizations</b></p>		
<p> <b>Weekly,</b>  <b>monthly,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>Theoretical and practical lectures and some practical cases</p>		<p><b>Management between the past and the present</b></p>		<p>Fourth</p>
<p> <b>Weekly,</b>  <b>monthly,</b>  <b>daily,</b>  <b>written</b> </p>	<p>Theoretical and practical lectures and some practical cases</p>		<p><b>Administrative Schools</b></p>		<p>V</p>

and end-of- year exams.					
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Administrative Functions (Planning)</b>		Sixth and seventh
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Objectives of the organizations</b>		Eighth and ninth

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Administrative functions (control)</b>		Tenth and eleventh
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		<b>Decision</b>		Twelfth
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		<b>The impact of technology on management</b>		Thirteen th

<p>y, daily, written and end-of- year exams.</p>					
<p>Weekly , monthly, daily, written and end-of- year exams.</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p><b>Administrative functions (organization)</b></p>		<p>Fourteenth</p>
<p>Weekly , monthly, daily, written and end-of-</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p><b>Authority and responsibility</b></p>		<p>Fifteenth</p>

<b>year exams.</b>					
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## Course Description Form

<b>124. Course: Principles of Management</b>	
<b>125. Course Code:</b>	
No	
<b>126. Semester / Year: First</b>	
Quarterly	
<b>127. Date of preparation of this description: 14/02/2024</b>	
<b>128. Available Forms of Attendance:</b>	
My presence only	
<b>129. Number of Credit Hours (Total) / Number of Units (Total):</b>	
90 hours per year.	
<b>130. Course administrator's name (if more than one name)</b>	
Eng. Ahmed Kazem Hammoud <a href="mailto:ahmed.hammood@stu.edu.iq">ahmed.hammood@stu.edu.iq</a>	
<b>131. Course Objectives</b>	
Providing students with basic concepts related to the administrative activities practiced by the organization and its applications.	
<b>11. Teaching and Learning Strategies</b>	
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.	<b>Strategy</b>
<b>12. Course Structure</b>	



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

<p> <b>Monthly,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>lectures and some practical cases</p>				
<p> <b>Weekly,</b>  <b>monthly,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Management between the past and the present</p>		<p>Fourth</p>
<p> <b>Weekly,</b>  <b>monthly,</b>  <b>daily,</b>  <b>written</b> </p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Administrative Schools</p>		<p>V</p>

<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Administrative Functions (Planning)		Sixth and seventh
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Objectives of the organizations		Eighth and ninth

<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Administrative functions (control)</p>		<p>Tenth and eleventh</p>
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Decision</p>		<p>Twelfth</p>
<p><b>Weekly</b> , <b>monthl</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>The impact of technology on management</p>		<p>Thirteen th</p>

<p><b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>					
<p><b>Weekly</b> <b>,</b> <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Administrative functions (organization)</p>		<p>Fourteen th</p>
<p><b>Weekly</b> <b>,</b> <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Authority and responsibility</p>		<p>Fifteenth</p>

<b>year exams.</b>					
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### Course Description Form

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 practiced by the organization and its applications.	
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.	<b>Strategy</b>
14. Course Structure	

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
<b>Weekly</b> , <b>monthly,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-year</b> <b>exams.</b>	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
<b>Weekly</b> , <b>monthly,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Unit two : your world He / she / they , his /her Questions		Second
<b>Weekly</b>	Theoretica l and practical		Unit three : all about Negatives and questions ,personal		Third

<p> <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>lectures and some practical cases</p>		<p>information ,social expressions</p>		
<p> <b>Weekly</b>  <b>,</b>  <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Unit four : family and friends Possessive s Has / have Adjective + noun</p>		<p>Fourth</p>
<p> <b>Weekly</b>  <b>,</b>  <b>monthl</b>  <b>y,</b>  <b>daily,</b>  <b>written</b> </p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Unit five : the way I live Sports / food / drinks</p>		<p>V</p>



<b>and end-of- year exams.</b>					
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	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
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Unit seven : my favorites Question words Pronouns , this and that		Eighth and ninth

<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Unit eight : where I live There is / are</p>		<p>Tenth and eleventh</p>
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Unit nine : times past Was/ were born Past simple – irregular verbs</p>		<p>Twelfth</p>
<p><b>Weekly</b> , <b>monthl</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Unit ten : we had a great a time ! Past simple – regular&amp; irregular</p>		<p>Thirteen th</p>

<p>y, daily, written and end-of- year exams.</p>					
<p>Weekly , monthly, daily, written and end-of- year exams.</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Unit eleven : I can do that ! Can / cant Adverbs Requests</p>		<p>Fourteenth</p>
<p>Weekly , monthly, daily, written and end-of-</p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Unit twelve : please and thank you Id like..... Some and any Like and would like</p>		<p>Fifteenth</p>

<b>year exams.</b>					
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## 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 <a href="mailto:sabreen.fawzi@stu.equ.iq">sabreen.fawzi@stu.equ.iq</a>	
147. Course Objectives	
Teaching the student the skills of working on the computer and the use of its ready-made applications and the principles of the Internet.	
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	<b>Strategy</b>
16. Course Structure	

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
<b>Weekly</b> <b>,</b> <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	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).		<b>First and            second</b>
<b>Weekly</b> <b>,</b> <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	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).		<b>Third</b>
<b>Weekly</b>	Theoretica l and practical		Practical application in the computer lab (control panel / desktop control /		<b>Fourth</b>

<p> <b>monthly,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>lectures and some practical cases</p>		<p>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 ).</p>		
<p> <b>Weekly,</b>  <b>monthly,</b>  <b>daily,</b>  <b>written</b>  <b>and</b>  <b>end-of-</b>  <b>year</b>  <b>exams.</b> </p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>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 Start menu ).</p>		<p><b>Fifth and sixth</b></p>
<p> <b>Weekly,</b>  <b>monthly,</b>  <b>daily,</b>  <b>written</b> </p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>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 /</p>		<p><b>Seventh and eighth</b></p>

<b>and end-of- year exams.</b>			creating drawings / determining the front and background colors / choosing the brush font size / selecting and selecting the drawing tool /Save drawing / make drawing wallpaper for desktop / Quit Paint amusement programs).		
<b>Weekly , monthl y, daily, written and end-of- year exams.</b>	Theoretica l and practical lectures and some practical cases		Practical application in the computer laboratory (methods of spreading the virus / symptoms of infection with the virus / methods of protection / types of viruses / theft / hackers / electronic penetration / protection from penetration).		<b>Ninth and tenth</b>
<b>Weekly , monthl y, daily, written and end-of-</b>	Theoretica l and practical lectures and some practical cases		Practical application in the computer lab (running Word / basic elements of the Word window / changing the language / defining the paragraph / merging and splitting the paragraph / selecting the text (shading) / new / opening an inventory file / closing the document / saving a new document / saving a pre-existing document / Preview before printing /		<b>Eleventh and twelfth</b>

<b>year exams.</b>			closing the document / ending the ward).		
<b>Weekly , monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Practical application in the computer lab (cut / paste / copy / copy format / clear formatting / Font size / Enlarge and decrease font / Change font color / Text highlight color / Low text / High text / Change case / Underline style / Effects / Character spacing. Paragraph :/ Numbering / Bullets /Create a Bulleted List to Existing Text / Cancel bullets / indent / paragraph spacing / line spacing / direction Text / alignment / borders and shading . Styles: / Normal / No Spacing / Title 1 / Title 2 / Subtitle / Change Styles).		<b>Thirteenth</b>
<b>Weekly , monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Practical application in the computer lab (Internet connection / opening the Internet browser / Internet browser window components / browser icons / web addresses / browser use / changing the start page / toolbars / closing the browser and disconnecting the Internet / archives / storing favorite pages / search engines / How to search for information on the Internet / copy text and images to any application /		<b>Fourteenth and fifteenth</b>



			Download files from the Internet / Prepare for printing / printing.		
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## 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 <a href="mailto:ahmed.hammood@stu.edu.iq">ahmed.hammood@stu.edu.iq</a>	
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.	<b>Strategy</b>
18. Course Structure	

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

<p> ,   <b>monthl</b>   <b>y,</b>   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> lectures   and some   practical   cases </p>				
<p> <b>Weekly</b>   ,   <b>monthl</b>   <b>y,</b>   <b>daily,</b>   <b>written</b>   <b>and</b>   <b>end-of-</b>   <b>year</b>   <b>exams.</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> Accounting Equation.   The element of the   accounting equation </p>		<p><b>Fourth</b></p>
<p> <b>Weekly</b>   ,   <b>monthl</b>   <b>y,</b>   <b>daily,</b>   <b>written</b> </p>	<p> Theoretica   l and   practical   lectures   and some   practical   cases </p>		<p> Accounting Systems,   Rules and   Transactions, </p>		<p><b>V</b></p>

and end-of- year exams.					
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Accounting Books, Cash book, The recording process		<b>Sixth</b>
Weekly , monthly, daily, written and end-of- year exams.	Theoretical and practical lectures and some practical cases		Purchases and Purchases Return, Sales and Return.		<b>Seventh</b>

<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Accounting entries (examples) Discount		<b>Eighth</b>
<b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b>	Theoretica l and practical lectures and some practical cases		Liabilities, Loans		<b>Ninth</b>
<b>Weekly</b> , <b>monthl</b>	Theoretica l and practical lectures and some practical cases		Capital and Revenues Expenditures, Terms of expenditures		<b>X</b>

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

<b>year exams.</b>					
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Readings in trading account		<b>Thirteenth</b>
<b>Weekly, monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Readings in profit and loss topics		<b>Fourteenth</b>
<b>Weekly</b>	Theoretical and practical lectures		The Balance Sheet		<b>Fifteenth</b>

<p>, monthl y, daily, written and end-of- year exams.</p>	<p>and some practical cases</p>				
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### Course Description Form

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



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

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

<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>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)</p>		<p><b>V</b></p>
<p><b>Weekly</b> , <b>monthl</b> <b>y,</b> <b>daily,</b> <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Equilibrium price, the effect of imposing taxes and granting subsidies on production and on price and equilibrium quantity</p>		<p><b>Sixth</b></p>
<p><b>Weekly</b> , <b>monthl</b></p>	<p>Theoretica l and practical lectures and some practical cases</p>		<p>Production, concept of production, production function, elements of production, law of decreasing yields</p>		<p><b>Sevent h</b></p>

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

<b>year exams.</b>					
<b>Weekly , monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Markets, the concept of the market, its functions and types		<b>X</b>
<b>Weekly , monthly, daily, written and end-of-year exams.</b>	Theoretical and practical lectures and some practical cases		Money (types, jobs)		<b>Eleventh</b>

<p><b>Weekly</b> , <b>monthly</b>, <b>daily</b>, <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Central Bank (concept, functions, objectives)</p>		<p><b>Twelfth</b></p>
<p><b>Weekly</b> , <b>monthly</b>, <b>daily</b>, <b>written</b> <b>and</b> <b>end-of-</b> <b>year</b> <b>exams.</b></p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Commercial banks (concept – functions – objectives)</p>		<p><b>Thirteenth</b></p>
<p><b>Weekly</b> , <b>monthly</b></p>	<p>Theoretical and practical lectures and some practical cases</p>		<p>Monetary policy (concept – means and tools – economic effects)</p>		<p><b>Fourteenth</b></p>

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