Ministry of Higher Education and Scientific Research
Supervision and Scientific Evaluation Authority
Department of Quality Assurance and Academic Accreditation Division

Guide a description The program Academic The decision Academic

2025-2026

Introduction:

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

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

This second edition of the guide includes a description of the academic program after updating the vocabulary and paragraphs of the previous guide in light of the developments and changes in the educational system in Iraq, which included a description of the academic program in its traditional form (annual, semester system), as well as adopting the generalized academic program description according to the Department of Studies' letter T M3/2906 dated 3/5/2023 with regard to programs that adopt the Bologna Process as the basis for their work.
In this regard, we cannot but emphasize the importance of writing descriptions of academic programs and courses to ensure the smooth running of the educational process.

Concepts and terminology:

Academic Program Description:The academic program description provides a concise summary of its vision, mission, and objectives, including an accurate description of the targeted learning outcomes according to specific learning strategies.
Course Description:It provides a concise summary of the course's key features and expected learning outcomes, demonstrating whether the student has made the most of the available learning opportunities. It is derived from the program description.

Program Vision:An ambitious vision for the future of the academic program: to be a sophisticated, inspiring, motivating, realistic, and applicable program.
Program message:The goals and activities necessary to achieve them are briefly explained, and the paths and directions of program development are identified.
Program objectives:These are statements that describe what the academic program intends to achieve within a specific time period and are measurable and observable.
Curriculum structure:All courses/study materials included in the academic program according to the approved learning system (semester, annual, Bologna track) whether they are required (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. The learning outcomes for each course must be defined in a way that achieves the program's objectives.

Teaching and learning strategiesIt refers to the strategies used by faculty members to enhance student teaching and learning; these are plans followed to achieve learning objectives. In other words, it describes all classroom and extracurricular activities aimed at achieving the program's learning outcomes.

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: ....
File Filling Date: ....

Signature:
Head of Department Name:
Assistant Professor : Zainab J. Yousef
Date:

Signature:
Scientific Associate Name:
Dr. Jaafar Sadiq Mohsen

The file is checked by: Eman Makki Hussain
Department of Quality Assurance and University Performance
Director of the Quality Assurance and University Performance Department:
Date: ....
Signature:

Signature:
Approval of the Dean
Prof. Iman Askar Hawi
Date: ....

Program Vision
Section View Improving performance levels while keeping pace with ongoing developments.Educational RenaissanceThe highest through findingbetterServices and facilities for educational staff, providing training and development opportunities for young and administrative staff, as well as preparing students to enter the labor market by equipping them with the necessary skills and experience during their theoretical studies.And the process. Please.Regarding involving students in everything that develops their skills and helps them to be creative and innovative.

Program message
Graduating qualified students who possess scientific logical thinking and scientific research skills in the field of accounting and auditing. The department provides the best modern scientific technologies for educational services to students during the education stage within the limits allowed by the department's material capabilities, and works to develop skills that enable them to integrate into 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 renewed needs of society in a way that achieves comprehensive and sustainable human development and enables national competitiveness.

Program objectives
1- Preparing specialized personnel to support the public and private sectorsWith their qualifications. 2- Developing and utilizing the knowledge acquired by students during the periodthe study. 3- Equipping the student with the necessary skills to enter the marketthe job. 4- The department strives to enable students to develop the knowledge they have acquired during the periodthe study. 5- Graduating students qualified to complete undergraduate and primary studiesAnd the upper one.
Program accreditation
nothing
Other external influences

nothing

Program structure				
comments	Percentage	Study unit	Number of cou	Program structur
Core cours				Institutional requirem
			Yes	College requireme
Core cours		114	30	Department requirem
			There is	Summer training
				Other

* The notes may include whether the course is core or elective.

Program Description				
Credit Hours		Course name	Course code	Year / Level
practical	theo retical		nothing	2025-2026/First and second
4	3	Principles of Accounting		First
4	2	Government accounting		First
2	2	Accounting readings		First
2	1	Tax accounting		First
2	1	Principles of Economics		First
2		Computer Principles		First
2	1	Principles of Statistics		First
2	1	Principles of Management		First
	2	English language		First

	2	Arabic		First
	2	Human rights and democracy		First
2	2	Intermediate Accounting		Second
2	2	Cost accounting		Second
2	1	Auditing		Second
	2	English language		Second
4	2	accountingtheM asashelf		Second
2	2	accountingcom panies		Second
2	2	Unified accounting system		Second
2		Computer Basics /2		Second
4	2	accountingoil		Second
	2	Crimes of the Ba'ath regime		Second
	2	Arabic		Second

Expected learning outcomes of the program	
Knowledge	
Knowledge and understanding: Understanding the ba principles of accounting, financial reporting standar and accounting procedures.. Mental skills: Analyzing financial data, evaluating financial performance, and using critical thinking to s problems.. Professional skills: Application of accounting informat systems, preparation of financial statements, and ri management.. General skills: Effective communication, teamwork, a commitment to professional ethics..	Cognitive objectives B - Program-specific skill objectives
Skills	
Effective communication Encouraging students to expre their opinions and ideas clearly and directly through presentations and discussions.	Developing students' abilitie share ideas

Critical thinking Encouraging students to analyze informat and express opinions in a way that supports constructive discussions. **teamwork**Providing opportunities for students to work together on group projects to improve collaboration skills exchange ideas. Holding workshops to stimulate **Innovation and creativity** creative thinking	
Values	

Teaching and learning strategies
- During these two years, the student acquires theoretical and practical knowledge in their field specialization and becomes qualified to perform the following functions: Financial accounting in commercial, industrial and service establishments. Government accounting in non-profit service establishments. Cost accounting in commercial, industrial and service establishments that aim for profit. The unified accounting system in commercial, industrial and service establishments that aim for p Specialized accounting in banking institutions and insurance companies. Auditing and review in all for-profit and non-profit organizations. The computer and its applications.

Evaluation methods
Weekly, monthly, daily exams and end-of-year exam.

Faculty						
Faculty members						
Faculty preparation		**Special requiremen (if any)**		**Specialization**		**academic rank**
lecturer	**angel**			**private**	**genera**	
	angel			Cost and administrat	accounting	Dr. Zainab Jabbar Yousef (He Department)
	angel			Financial accounting	accounting	Hanan Saleh Jabr (Referee)
	angel			Accounting Informati Systems	accounting	Dr. Haitham Mohsen Karim

Program development plan
The Accounting Technology Department is a cornerstone in building professional competencies capable of meeting the demands of the evolving job market. We constantly strive to achieve an ambitious vision based on innovation and quality in education and training, focusing on developing our workforce and enhancing students' skills through advanced educational programs and leading professional partnerships. We believe that investing in human capital is the optimal path to achieving excellence and contributing effectively to driving the economy and serving society.

	angel			audit	accounting	Nahla Ghaleb Abdul Rahman
	angel			Control and auditing	accounting	Murtaza Muhammad Bandar
	angel			International Manage	Finance and E	Jaafar Sadiq Mohsen
	angel			Artificial intelligence	Calculators	Sabreen Fawzi Rahim
	angel			Costs	accounting	Saja Ibrahim Aboud
	angel			Control and auditing	accounting	Mays Jabbar's dreams
	angel			Costs	accounting	Yusra Hadi Ibrahim
	angel			Financial accounting	accounting	Osama Abdul Amir Hussein
	angel			Arabic language	Arabic langua	Diaa Asaad Mukhtad
	angel			Tax accounting	accounting	Ahmed Kazem Hamoud
lecturer				English language	English langu	Mohammed Majid Jassim

Professional Development
Orienting new faculty members
Professional development of faculty members

Admission standard

Key sources of information about the program
Works related to the academic curriculum The textbook External sources Internet

Program Skills Plan															
Learning outcomes required from the program															
Values				**Skills**				**Knowledge**				**Essential or optional**	**Course Name**	**Course code**	**Year/Level**
C4	**C3**	**C2**	**C1**	**for4**	**for 3**	**for 2**	**for 1**	**A4**	**A3**	**A2**	**A1**				
✔				✔				✔				essential		Chapter One	2025-2026
✔				✔				✔					Principles of Accounting	First stage	
✔				✔				✔					Government accounting	First stage	
✔				✔				✔					Accounting readings	First stage	
✔				✔				✔					Principles of Economics	First stage	
✔				✔				✔					Tax accounting	First stage	
✔				✔				✔					human rights	First stage	

✔				✔				✔					Calculators	First stage	
														Chapter Two	
✔				✔				✔					Financial accounting	First stage	
✔				✔				✔					Government accounting	First stage	
✔				✔				✔					Management principles	First stage	
✔				✔				✔					Principles of Statistics	First stage	
✔				✔				✔					Tax accounting	First stage	
✔				✔				✔					Arabic language	First stage	
✔				✔				✔					English language	First stage	

✔				✔				✔					Bank accounting	Chapter One Phase Two	
✔				✔				✔					Intermediate Accounting	Phase Two	
✔				✔				✔					Unified accounting system	Phase Two	
✔				✔				✔					Cost accounting	Phase Two	
✔				✔				✔					Corporate accounting	Phase Two	
✔				✔				✔					audit	Phase Two	
✔				✔				✔					Arabic language	Phase Two	
✔				✔				✔					English language	Phase Two	
✔				✔				✔					Calculators	Phase Two	

✓				✓				✓					Oil accounting	Chapter Two Phase Two	
✓				✓				✓					Intermediate Accounting	Phase Two	
✓				✓				✓					Cost accounting	Phase Two	
✓				✓				✓					Unified accounting system	Phase Two	
✓				✓				✓					Corporate accounting	Phase Two	
✓				✓				✓					audit	Phase Two	
✓				✓				✓					Baathist crimes	Phase Two	

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

Course Name:accounting
Course code:
Nod
the chapter/Year:annual
quarterly
Date this description was prepared:15/10/2025
Available forms of attendance:
My presence only
Number of study hours (total) / Number of units (total):
90One hour per year.
Name of the course coordinator (if there is more than one, please mention it).
Dr. Haitham Mohsen Karim hkareem@stu.edu.iq
Course objectives
1. Preparing specialized personnel to support the public and private sectorsWith their qualifications. 2. Developing and utilizing the knowledge acquired by students during the periodthe study. 3. Equipping the student with the necessary skills to enter the marketthe job. 4. The department aims to help students develop the knowledge they have acquired during the periodthe study. 5. Graduating students qualified to complete undergraduate and primary studiesAnd the upper one.
Teaching and learning strategies

- During these two years, the student acquires theoretical and practical knowledge in their field of specialization and becomes qualified to perform the following functions: 1. Financial accounting in commercial, industrial and service establishments. 2. Government accounting in non-profit service establishments. 3. Cost accounting in commercial, industrial and service establishments that aim for profit. 4. The unified accounting system in commercial, industrial and service establishments that aim for profit. 5. Specialized accounting in banking institutions and insurance companies. 6. Auditing and review in all for-profit and non-profit organizations. 7. Computers and their applications	strategy

Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		- During these two years, the student acquires theoretical and practical knowledge in their field of specialization and becomes qualified to perform the following functions: Financial accounting in commercial, industrial and service establishments. Government accounting in non-profit service establishments. Cost accounting in commercial, industrial and service establishments that aim for profit.	3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 vacation

			The unified accounting system in commercial, industrial and service establishments that aim for profit. Specialized accounting in banking institutions and insurance companies. Auditing and review in all for-profit and non-profit organizations. The computer and its applications.	3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour 3hour	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 28 29 30

Course evaluation
distribution as follows:40degree Exams Monthly Daily For the chapter the first.10degree Attendance and daily routine50degree For exams Final

Learning and teaching resources	
	Required textbooks (methodology, if applicable)
	Main references (sources)
	Recommended supporting books and references (scientific journals, reports…)

Course description template

1. Course Name: Corporate accounting
2. Course code:
nothing
3. the chapter / the first– Second stage
quarterly
4. Date this description was prepared15-10-2025
5. Available forms of attendance:
My presence only
6. Number of study hours (total) / Number of units (total):
90One hour per year.
7. Name of the course coordinator (if there is more than one, please mention it).
M. Hanan Saleh Jabr hsalh5996@gmail.com
8. Course objectives
1-Introducing the student to accounting principlesCompanies (whether individuals or funds)Its goals and importance A2- Introducing the student toTypesaccountingcompanies and its impactIn the market A3- Student DefinitionWith requirements accountingcompanies. A4- Introducing the student to the importance of accountingFor companiesIn both t public and private sectors.
9. Teaching and learning strategies

strategy	• - To provide the student with comprehensive information on the general rules and principles specific to private sector companies, as well as to familiarize them with methods of distributing profits and losses, the joining and withdrawal of partners, and rapid and gradual liquidation.

10. Course structure

Week	Hours	Required learning outcomes	Unit or topic name	Learning method	Evaluation Method
		1. Accounting organizational skills 2. Company Startup Skills 3. SharesheadsMoney 4. Everything related to the profits, losses, salaries, and benefits of the company's founders		The lecturer Theory, practice, and some practical cases	**For exams weekly and monthly Daily and liberation and exam end Year.**
Course evaluation					

Course structure .1					
Evaluation Method	Teaching method	Unit or topic name	Required learning outcomes	Hours	Week
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Partnerships: Types and Formation Procedures	Student's actionBy achievementAccounting work in private sector companies	4	1
Daily, termly,	Theoretical lectures, practical	Proof of partners' shares in capital	Student's actionBy achievementAccounting work in	4	2

and annual exams	problems, and modern communication methods		private sector companies		
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	In-kind contributions, cash contributions, in-kind and cash contributions	Student's actionBy achievementAccounting work in private sector companies	4	3
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Profit distribution and methods of distributing profits and losses	Student's actionBy achievementAccounting work in private sector companies	4	4
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Equal distribution and distribution in agreed-upon proportions	Student's actionBy achievementAccounting work in private sector companies	4	5
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Distribution according to capital ratios, granting partners interest on capital, and distributing the balance in specific proportions.	Student's actionBy achievementAccounting work in private sector companies	4	6
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Partners are given salaries and bonuses for their services, and the balance is distributed according to specific ratios.	Student's actionBy achievementAccounting work in private sector companies	4	7
Daily, termly,	Theoretical lectures,	Partner withdrawals	Student's actionBy achievementAccou	4	8

and annual exams	practical problems, and modern communication methods	and their benefits	nting work in private sector companies		
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Partner's loan and its interest	Student's actionBy achievementAccounting work in private sector companies	4	9
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Partners' life insurance	Student's actionBy achievementAccounting work in private sector companies	4	10
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Join a partner	Student's actionBy achievementAccounting work in private sector companies	4	11
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Partner breakup	Student's actionBy achievementAccounting work in private sector companies	4	12
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Measuring and addressing the reputation of the shop	Student's actionBy achievementAccounting work in private sector companies	4	13
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Liquidation of partnerships - Rapid liquidation	Student's actionBy achievementAccounting work in private sector companies	4	14

Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Gradual elimination	Student's actionBy achievementAccounting work in private sector companies	4	15
					Chapter Two
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Case studies	Student's actionBy achievementAccounting work in private sector companies	4	Week 1
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Partnerships: Types and Formation Procedures Case studies on	Student's actionBy achievementAccounting work in private sector companies	4	2
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Proof of partners' shares in capital Case studies on	Student's actionBy achievementAccounting work in private sector companies	4	3
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	In-kind contributions, cash contributions, in-kind and cash contributions Case studies	Student's actionBy achievementAccounting work in private sector companies	4	4
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Profit distribution and methods of distributing profits and losses Case studies	Student's actionBy achievementAccounting work in private sector companies	4	5
Daily, termly,	Theoretical lectures,	Equal distribution	Student's actionBy achievementAccou	4	6

and annual exams	practical problems, and modern communication methods	and distribution in agreed-upon proportions Case studies	nting work in private sector companies		
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Case studies on Distribution according to capital ratios, granting partners interest on capital, and distributing the balance in specific proportions.	Student's actionBy achievementAccounting work in private sector companies	4	7
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Partners are given salaries and bonuses for their services, and the balance is distributed according to specific ratios. Case studies	Student's actionBy achievementAccounting work in private sector companies	4	8
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Partner withdrawals and their benefits Case studies	Student's actionBy achievementAccounting work in private sector companies	4	9
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Partner's loan and its interest Case studies	Student's actionBy achievementAccounting work in private sector companies	4	10
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern	Partners' life insurance Case studies	Student's actionBy achievementAccounting work in private sector companies	4	11

	communication methods				
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Join a partner Case studies	Student's actionBy achievementAccounting work in private sector companies	4	12
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Partner breakup Case studies	Student's actionBy achievementAccounting work in private sector companies	4	13
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Measuring and addressing the reputation of the shop Case studies	Student's actionBy achievementAccounting work in private sector companies	4	14
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Liquidation of partnerships - Rapid liquidation Case studies	Student's actionBy achievementAccounting work in private sector companies	4	15

distribution as follows:40degree Exams Monthly Daily For the chapter the first.10degree Attendance and daily routine50degree For exams Final	
Learning and teaching resources .11	
	Required textbooks(methodologyIf found
	Main References(Sources))
	1 - Ministry of Higher Education and Scientific Research 2 - Southern Technical University / Technical Institute 3 - Textbooks and scientific sources

Course description template

name The course: Cost accounting .12
code The course: .13
Nod
the chapter/the first –Phase Two .14
quarterly
date numbers this Description15-10-2025 .15
Available forms of attendance: .16
My presence only
Number of study hours (total) / Number of units (total): .17
90 hour annually.
Name of the course coordinator (if there is more than one, please mention it). .18
Assistant Professor Dr. Zainab Jabbar Yousef zainab.yosuf@stu.edu.iq
Course objectives .19
Introducing the student to the principles, objectives, and importance of cost accounting .1 Introducing the student to the importance of cost accounting and its impact on the market .2 Student definitionAccounting jobs Cost. .3 Introducing the student to the importance of cost accounting in the public and private sectors .4
Teaching and learning strategies .20

Accounting organizational skills .1 Cost element classification skills .2 By loading the cost elements .3 Creating lists and extracting results .4	**strategy**

Course structure .21

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Management skillsCost .1 planning Control skills.2 Cost reduction .3 mechanisms Creating lists and .4 extracting results		
Course evaluation					

9.Course structure					
Evaluation Method	Teaching method	Unit or topic name	Required learning outcomes	Hours	Week
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Cost accountingThe conceptImportance and objectives.	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	Week 1
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	The relationship of cost accounting to 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, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Material pricing methods: First-in, First-out (FIFO) method	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	3
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Practical examples of the "first come, first served" approach.	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	4
Daily, termly, and annual exams	Theoretical lectures, practical problems,	The method is to pay last,	Introducing the student to cost accounting, its	5	5

	and modern communication methods	then spend first.	main areas, functions, and importance to the unit.		
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Average cost method	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	6
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Halsey's method for calculating pay	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	7
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Rawan's method for calculating reward	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	8
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Methods of allocating indirect industrial expenses: Gross allocation method	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	9
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Single distribution method	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	10
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern	Single distribution method	Introducing the student to cost accounting, its main areas,	5	11

	communication methods		functions, and importance to the unit.		
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	descending distribution method	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	12
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	descending distribution method	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	13
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	The method of exchange	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	14
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	The method of exchange	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	15
					Chapter Two
Daily, termly, and age-related exams	Theoretical lectures, practical problems, and modern communication methods	Cost accounting theories Concept and characteristics of macro theory	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	Week 1
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern	Case studies on the cost list using the overall theory	Introducing the student to cost accounting, its main areas, functions, and	5	2

	communication methods		importance to the unit.		
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Case studies on cost statements and income statements using macroeconomic theory	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	3
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Variable cost theory Practical examples of preparing a cost list	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	4
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Case studies on preparing cost statements and income statements using the variable theory	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	5
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Cost accounting systems Command system concept: advantages and disadvantages	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	6
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Constraint processing of the production order system	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	7
Daily, termly,	Theoretical lectures, practical	Case studies on the	Introducing the student to cost	5	8

and annual exams	problems, and modern communication methods	production order system	accounting, its main areas, functions, and importance to the unit.		
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Case studies on the production order system	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	9
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Production Stages System: Concept and Characteristics	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	10
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Case studies on the production stages system	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	11
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	Case studies on the production stages system	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	12
Daily, termly, and annual exams	Theoretical lectures, practical problems, and modern communication methods	The concept of shared costs and methods of allocation	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	13
		review	Introducing the student to cost accounting, its main areas,	5	14

			functions, and importance to the unit.		
		review	Introducing the student to cost accounting, its main areas, functions, and importance to the unit.	5	15

distribution as follows:40degree Exams Monthly Daily For the chapter the first.10degree Attendance and daily routine50degree For exams Final

Learning and teaching resources .22	
	Required textbooks(methodologyIf found
	Main References(Sources))
	1 - Ministry of Higher Education and Scientific Research 2 - Southern Technical University / Technical Institute 3 - Textbooks and scientific sources

Course description template

23. name The course: Auditing
24. code The course:
Nod
25. the chapter/ the first –Phase Two

quarterly
26. date numbers this Description15-10-2024
27. Available forms of attendance:
My presence only
28. Number of study hours (total) / Number of units (total):
90 hour annually.
29. Name of the course coordinator (if there is more than one, please mention it).
Dr. Haitham Mohsen Karim hkareem@stu.edu.iq
30. Course objectives
5. Enabling the student to practice the auditing process using different means of proof and elements of the financial position. 6. EnablingstudentfromknowledgeThe system of controlةInternal cash operationsة،Cash receiptsة،Cash paymentsة 7. Student empowermentfromKnowledge of external auditingOn operationsAccounting
31. Teaching and learning strategies

1. Applications about programsAuditing. 2. Pre-configured programs, flexible program models (during execution), are compatible. 3. Applications for auditing accounting data	**strategy**

32. Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
For exams weekly and monthly Daily and	The lecturer Theory, practice, and some practical cases		Introduction to auditing and its development, definition, aims and objectives of auditing.Auditing from a narrow perspective, auditing fromPerspectiveThe wide, theScrutiny as a social science		**the first**

liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Auditing and fieldsthe sciencesThe otherSuch as accounting, law, statistics, economics, management, and information technology.		**the secon**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Audit classification, types of audits, types of auditors		**the third**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		The relationship between internal and external auditing, and between comprehensive and partial auditing.		**Fourth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Objectives and advantages of internal auditing, objectives and advantages of external auditing, objectives and advantages of periodic and continuous auditing. Advantages and disadvantages		**Fifth**
For exams weekly and monthly	The lecturer Theory, practice, and some practical cases		Administrative audit,Tax audit,Environmental audit,Performance audit,Suitability audit ,Inventory audit,Cash flow audit,Compliance audit		**thesixth**

Daily and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Mistakes and cheating, reasons for making mistakes.		**Seventh**
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		The auditor's role in addressing and correcting errors and fraud		**Eighth**

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Internal control system, the role of auditing as a component of internal control systems		**Ninth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Methods and means of examining and evaluating internal control systems		**tenth**
For exams	The lecturer Theory, practice, and some		Internal auditInternal control, the difference betweenInternal auditInternal control		**eleventh**

weekly and monthly Daily and liberation and exam end Year.	practical cases				
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Qualifications and attributes of an auditor, rights and duties of an auditor under Iraqi legislation		**twelve**
For exams weekly and monthly Daily and liberatio	The lecturer Theory, practice, and some practical cases		The Iraqi Accounting and Auditing Standards Board and Auditing Standards, the Auditing Profession Practice System No. 7 of 1984, and the Professional Conduct Code of the Accountants and Auditors Syndicate		**thirteen**

n and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Audit samples and analysis procedures		**Fourteen**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Evidence in auditing: the concept of evidence, its tools, and methods of obtaining evidence.		**Fifteen**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Introduction to auditing and its development, definition, aims and objectives of auditing.Auditing from a narrow perspective, auditing from a broad perspective, theScrutiny as a social science(Questions and answers, discussion)		**Chapter Two the first**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Auditing and fieldsthe sciencesThe otherSuch as accounting, law, statistics, economics, management, and information technology (questions and answers, discussion)		**the secon**
For exams weekly and monthly	The lecturer Theory, practice, and some practical cases		Audit classification, types of audits, types of auditors (questions and answers, discussion)		**the third**

Daily and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		The relationship between internal and external auditing, comprehensive and partial auditing (questions and answers, discussion, case study)		**Fourth**
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		Objectives and advantages of internal auditing, objectives and advantages of external auditing, objectives and advantages of periodic and continuous auditing. Advantages and disadvantages (questions and answers, discussion)		**Fifth**

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Administrative audit,Tax audit,Environmental audit,Performance audit,Suitability audit ,Inventory audit,Cash flow audit,Compliance audit(Questions and answers, discussion)		**thesixth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Mistakes and cheating, reasons for making mistakes (questions and answers, discussion, case study)		**Seventh**
For exams	The lecturer Theory, practice, and some		The auditor's role in addressing and correcting errors and fraud(Questions and answers, discussion, case study)		**Eighth**

weekly and monthly Daily and liberation and exam end Year.	practical cases				
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Internal control system, the position of auditing in relation to the components of internal control systems (questions and answers, discussion)		**Ninth**
For exams weekly and monthly Daily and liberatio	The lecturer Theory, practice, and some practical cases		Methods and means of examining and evaluating internal control systems (questions and answers, discussion)		**tenth**

n and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Internal auditInternal control, the difference betweenInternal auditInternal control (questions and answers, discussion)		**eleventh**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Qualities and qualifications of an auditor, rights and duties of an auditor under Iraqi legislation (questions and answers, discussion)		**twelve**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		The Iraqi Accounting and Auditing Standards Board and Auditing Standards, the Auditing Profession Practice System No. 7 of 1984, the Professional Conduct Rules of the Accountants and Auditors Syndicate (Questions and Answers, Discussion)		**thirteen**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Audit samples and analysis procedures(Questions and answers, discussion, case study)		**Fourteen**
For exams weekly and monthly	The lecturer Theory, practice, and some practical cases		Evidence in auditing, the concept of evidence, its tools, and methods of obtaining evidence (questions and answers, discussion, case study).		**Fifteen**

Daily and liberation and exam end Year.					

Course description template

name The course: Unified accounting system .33
code The course: .34
Nod
the chapter/First, second year .35
quarterly
date numbers this Description15-10-2025 .36
Available forms of attendance: .37
My presence only
Number of study hours (total) / Number of units (total): .38
90 hour annually.
Name of the course coordinator (if there is more than one, please mention it). .39
M.M. Murtadha Muhammad Bandar murtadha.bandar@stu.edu.iq
Course objectives .40
Enabling the student to practice the processUnderstanding and applicationAccounting system programs using various methods of verificationAccounting restrictions .8 EnablingstudentfromKnowing thesystemAccountantOn cash transactionsة،Cash receiptsة،Cash paymentsة .9 Student empowermentfrom Maintaining the system's books and performing journal entries according to the unified accounting system. .10

Teaching and learning strategies .41	
4. Applications about programs the accounting system. 5. Pre-configured programs, flexible program models (during execution), are compatible. 6. Applications for auditing accounting data	**strategy**

Course structure .42

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		The unified accounting system 'Al-Daleel' - New developments in the system		**the first**
For exams weekly and monthly Daily and liberati	The lecturer Theory, practice, and some practical cases		Fixed asset accounts and methods of obtaining them		**the second**

on and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Buying from the foreign market		**the third**
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		Construction by contractors (records of the authorizing authority)		**Fourth**

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Construction by contractors (records of the implementing entity)		**Fifth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Donations and gifts (records of the donor and recipient)		**thesixth**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		In-house manufacturing, centralized financing		**Seventh**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Creating assets by committees		**Eighth**
For exams	The lecturer Theory, practice,		Deferred voluntary expenditures		**Ninth**

weekly and monthly Daily and liberation and exam end Year.	and some practical cases				
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Write-off and sale of fixed assets		**tenth**
For exams weekly and monthl	The lecturer Theory, practice, and some practical cases		Introduction to inventory accounting, purchasing merchandise inventory from the local market		**eleventh**

y Daily and liberati on and exam end Year.					
For exams weekly and monthl y Daily and liberati on and exam end Year.	The lecturer Theory, practice, and some practical cases		Purchasing stock of supplies from the foreign market		**Twelve**
For exams weekly and monthl y Daily and liberati	The lecturer Theory, practice, and some practical cases		Waste and consumables inventory		**thirteen**

on and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		finished goods inventory		**Fourteen**
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		Goods held by others		**Fifteen**

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Loans granted		**Chapter Two the first**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Loans received		**he second**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Financial investments, fixed deposits		**the third**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Financial investments: Bonds and stocks		**Fourth**
For exams	The lecturer Theory, practice,		Accounts debit and credit: Revenue accrued and received in advance		**Fifth**

weekly and monthly Daily and liberation and exam end Year.	and some practical cases				
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Expenses due and received in advance		**thesixth**
For exams weekly and monthl	The lecturer Theory, practice, and some practical cases		Cash and inventory differences		**Seventh**

y Daily and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Loans and Money		**Eighth**
For exams weekly and monthly Daily and liberati	The lecturer Theory, practice, and some practical cases		Capital and reserves		**Ninth**

on and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Accumulated depreciation allowance, allowance for doubtful debts		**tenth**
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		Payroll and wage calculations and everything related to them		**eleventh**

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Payroll and wage calculations and everything related to them		**twelve**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Beginning and ending finished and unfinished goods inventory		**thirteen**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Final accounts and balance sheet under the unified accounting system		**Fourteen th and fifteenth**

Course description template

43. name The course: Computer basics
44. code The course:
Nod
45. the chapter/Year:Second
quarterly
46. date numbers this Description15-3-2026
47. Available forms of attendance:
My presence only

48. Number of study hours (total) / Number of units (total):
90 hour annually.

49. Name of the course coordinator (if there is more than one, please mention it).
M.M. Sabreen Fawzi Rahim sabreen.fawzi@stu.equ.iq

50. Course objectives
1. Enhancing the student's computer skills 2. - Work skillsCV with student information 3. - Training the student in practical and applied skills

51. Teaching and learning strategies	
1. Introducing the student to the basics of computers and computer component share+ software 2. Introducing the student to how to use email and how to create accounts 3. Introducing the student to how to use the programs Word + Excel 4. Instructing the student on how to use the program Power Point	**strategy**

1. structure the course

road Evaluation	road education	name Unity/Course or the topic	outputs Learning Required	Hours	Week
Daily and term exam	Practical laboratories	Email and its programs / Advantages of email / Emailspam / How to create an email account / How email works / Email addresses / Running an internet browser (Internet Explorer)	Teaching students computer skills, how to use readily available applications, and the internet in their field of specialization, in a way that aligns with the evolving needs of the job market.	2	**the first**
Daily and term exam	Practical laboratories	Create an email account on the websiteYahoo / Email Account Window Properties / Edit Settings /	Teaching students computer skills, how to use readily available applications, and the internet in their field of	2	**the second**

		Customize Toolbar / Search Methods	specialization, in a way that aligns with the evolving needs of the job market.		
Daily and term exam	Practical laboratories	Basic and advanced search by file type / Advanced search engines / Message browsing / Message sorting / Marking, following, and deleting emails	Teaching students computer skills, how to use readily available applications, and the internet in their field of specialization, in a way that aligns with the evolving needs of the job market.	2	**the third**
Daily and term exam	Practical laboratories	Open and compress files attached to a message / Create a new message / Attach a file to a messageAttach files / Reply to email / Forward email to another party	Teaching students computer skills, how to use readily available applications, and the internet in their field of specialization, in a way that aligns with the evolving needs of the job market.	2	**Fourth**
Daily and term exam	Practical laboratories	Delete email attachments / Disconnect from the internet / Create email signatures / Delete emails / Print emails	Teaching students computer skills, how to use readily available applications, and the internet in their field of specialization, in a way that aligns with the evolving needs of the job market.	2	**Fifth**
Daily and term exam	Practical laboratories	Search for a message on creating email folders/address book address book	Teaching students computer skills, how to use readily available applications, and the internet in their field of specialization, in a way that aligns with	2	**Sixth**

			the evolving needs of the job market.		
Daily and term exam	Practical laboratories	Introduction toPowerPoint / How to use PowerPoint / PowerPoint window components / Logging into PowerPoint / Exiting PowerPoint / PowerPoint interface / Creating presentations / Saving presentations	Teaching students computer skills, how to use readily available applications, and the internet in their field of specialization, in a way that aligns with the evolving needs of the job market.	2	**Seventh**
Daily and term exam	Practical laboratories	Recall previously stored presentations / Enter data and text / Specify font size, style, and color / Slides / Slide order / Slide display	Teaching students computer skills, how to use readily available applications, and the internet in their field of specialization, in a way that aligns with the evolving needs of the job market.	2	**Eighth**
Daily and term exam	Practical laboratories	Insert a new SIM card / Move a SIM card / Delete a SIM card / Number SIM cards / Animations and sound effects / Add animations to SIM card elements	Teaching students computer skills, how to use readily available applications, and the internet in their field of specialization, in a way that aligns with the evolving needs of the job market.	2	**Ninth**
Daily and term exam	Practical laboratories	/ Change animation effect / Cancel animation effect / Use buttons and actions	Teaching students computer skills, how to use readily available applications, and the internet in their field of specialization, in a	2	**tenth**

			way that aligns with the evolving needs of the job market.		
Daily and term exam	Practical laboratories	Sort paragraphs within a slide / Hide a slide / Add time to a slide / Add music to a slide / Create a project with PowerPoint	Teaching students computer skills, how to use readily available applications, and the internet in their field of specialization, in a way that aligns with the evolving needs of the job market.	2	**eleventh**
Daily and term exam	Practical laboratories	Introduction / Operation Excel / Excel window components / Bilingual and bidirectional worksheet in Excel / Entering data into the worksheet / Editing entered data	Teaching students computer skills, how to use readily available applications, and the internet in their field of specialization, in a way that aligns with the evolving needs of the job market.	2	**twelfth**
Daily and term exam	Practical laboratories	Functions library: Insert function / AutoSum / Recently used items / Financial / Logical(IF statement / Text / Date and time / Search and reference / Math and trigonometry / Additional functions	Teaching students computer skills, how to use readily available applications, and the internet in their field of specialization, in a way that aligns with the evolving needs of the job market.	2	**thirteenth**
Daily and term exam	Practical laboratories	Workbook display methods: Print layout / Full-screen reading / Web layout / Outline / Draft Show/hide: Ruler / Grid lines / Formula bar /	Teaching students computer skills, how to use readily available applications, and the internet in their field of specialization, in a way that aligns with	2	**fourteenth**

		Message bar / Address bar Zoom in and out: 100%	the evolving needs of the job market.		
Daily and term exam	Practical laboratories	/ Sort All / Freeze Parts / Split / Hide / Show / Side-by-Side View / Reset Frame Position / Save Workspace / Swap Frames	Teaching students computer skills, how to use readily available applications, and the internet in their field of specialization, in a way that aligns with the evolving needs of the job market.	2	**fifteenth**

Course description template

52. name the course: Intermediate Accounting/1
53. code The course:
Nod
54. the chapter/ the first– Second stage
quarterly
55. date numbers this Description15-10-2024
56. Available forms of attendance:
My presence only
57. Number of study hours (total) / Number of units (total):
90 hour annually.
58. Name of the course coordinator (if there is more than one, please mention it).
M.M. Alaa Safaa Mohammed Hadi alaa.smhadi@fgs.stu.edu.iq
59. Course objectives

1. To enable the student to apply scientific accounting principles to enable him to evaluate the financial situation of the organization or company and present it in a scientific and logical manner to serve the administrative levels in all sectors.

60. Teaching and learning strategies	
Preparing various financial reports based on accounting records and analyzing the financial position using scientific principles.	**strategy**

61. Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Introduction to accounting, its nature and objectives, outputs of the accounting system, and users of accounting information.**		**the first**
For exams weekly and monthly Daily	The lecturer Theory, practice, and some practical cases		**Final accounts and how to prepare them, trading account, profit and loss account in commercial companies**		**the secon**

and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Financial statements in commercial companies, trading statement, profit and loss statement**		**the third**
For exams weekly and monthly Daily and liberation and	The lecturer Theory, practice, and some practical cases		**Balance sheet and how to prepare it in commercial companies**		**Fourth**

exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Final accounts in industrial companies, operating account,Trading account, profit and loss account**		**Fifth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Financial statements in industrial companies, operating statement and determination of production costs**		**thesixth**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Trading account statement and profit and loss statement in industrial projects**		**Seventh**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Balance sheet and how to prepare it in industrial projects**		**Eighth**
For exams	The lecturer Theory, practice,		**Income disclosure in commercial projects, types of income disclosure**		**Ninth**

weekly and monthly Daily and liberation and exam end Year.	and some practical cases				
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Income disclosure in industrial projects and how to prepare it**		**tenth**
For exams weekly and monthl	The lecturer Theory, practice, and some practical cases		**Preparing a distribution statement for the profit and loss account (retained earnings statement)**		**eleventh**

y Daily and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Cash flow statement**		**twelve**
For exams weekly and monthly Daily and liberati	The lecturer Theory, practice, and some practical cases		**Debtors and the creation of a provision for doubtful debts**		**thirteen**

on and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Cash and bank statement matching**		**Fourteen**
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		**General review and curriculum supplement**		**Fifteen**

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Incurred, capital, and deferred expenditures: the importance of differentiating between them and the consequences of confusing them.**		**Chapter Two the first**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Fixed assets, their types, and how to calculate the cost of assets**		**the secon**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Methods of acquiring tangible fixed assets: cash purchase, credit purchase**		**the third**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Methods for creating or manufacturing fixed assets; methods for purchasing multiple assets at a single price.**		**Fourth**
For exams	The lecturer Theory, practice,		**Sale of fixed assets**		**Fifth**

weekly and monthly Daily and liberation and exam end Year.	and some practical cases				
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Replacement of fixed assets**		**thesixth**
For exams weekly and monthl	The lecturer Theory, practice, and some practical cases		**Losses and profits from the sale of fixed assets**		**Seventh**

y Daily and liberati on and exam end Year.					
For exams weekly and monthl y Daily and liberati on and exam end Year.	The lecturer Theory, practice, and some practical cases		**Depreciation of fixed assets, its causes, and the basis for its calculation.**		**Eighth**
For exams weekly and monthl y Daily and liberati	The lecturer Theory, practice, and some practical cases		**Methods of calculating depreciation: straight-line method, declining balance method**		**Ninth**

on and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Methods of calculating depreciation: the hourly rate method, the unit of production method, and the kilometer-based method.**		**tenth**
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		**Methods of recording extinction**		**eleventh**

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Investments: Types and Conditions**		**twelve**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Stocks, buying them, profits, selling them, free shares**		**thirteen**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Bonds, their types, terms, purchase at face value, purchase between interest periods**		**Fourteen**
			General review and completion of the curriculum		**and the fifteenth**

Course description template

62. name The course: Banking accounting and oil accounting
63. code The course:
Nod
64. the chapter/Year:Second
quarterly
65. date numbers this Description15-10-2024
66. Available forms of attendance:
My presence only
67. Number of study hours (total) / Number of units (total):

90 hour annually.
68. Name of the course coordinator (if there is more than one, please mention it).
M.M. Ibrahim Khalil Ibrahim
69. Course objectives
1. To enable the student to apply scientific accounting principles to enable him to evaluate the financial situation of the organization or company and present it in a scientific and logical manner to serve the administrative levels in all sectors. 2. Providing the studentWith comprehensive information on the accounting systems used in different sectors and the components of these systems in commercial banks, insurance companies and oil companies.
70. Teaching and learning strategies

Enabling students to perform accounting tasks in banks, insurance companies, and oil companies.	**strategy**

71. Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
For exams weekly and monthl y Daily and liberati on and exam	The lecturer Theory, practice, and some practical cases		Bank accounting, definition of a commercial bank, its functions and departments, sources and uses of funds in the bank, the accounting system used in banks, books, records, and documents.TUsed		**the first**

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		The bank's technical departments include the Current Accounts Division, which covers current accounts, types of accounts, opening a current account, deposit operations, withdrawal operations, transfer operations, and calculating interest on overdraft current accounts.		**The second, the third, and the fourth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		The Fixed Deposits Department handles deposit transactions, calculations of interest accrued on deposits, accounting treatment for early withdrawal of deposits, accounting treatment for withdrawal of deposits on the maturity date, accounting treatment for renewing a deposit with interest, and accounting treatment for renewing the principal of a deposit without interest.		**Fifth and sixth**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Savings Deposits Department, Savings Account Opening Requirements, Deposit Operations, Withdrawal Operations, Interest Calculation		**Seventh and eighth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Letters of guarantee, certified or authenticated instruments		**The ninth and tenth**
For exams	The lecturer Theory, practice,		Discounting bills of exchange: Discounting a bill of exchange before its due date in favor of the bank's		**Eleventh and twelfth**

weekly and monthly Daily and liberation and exam end Year.	and some practical cases		customers who have current accounts at the same bank or at other banks; accounting treatment for a debtor's refusal to pay or delay in payment.		
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Foreign Exchange Department: Buying and Selling Foreign Currencies, Transferring Money To and From Abroad		**thirteenth**
For exams weekly and monthl	The lecturer Theory, practice, and some practical cases		Letters of credit: opening and clearing them		**fourteenth**

y Daily and liberati on and exam end Year.					
For exams weekly and monthl y Daily and liberati on and exam end Year.	The lecturer Theory, practice, and some practical cases		trial balance		**fifteenth**
For exams weekly and monthl y Daily and liberati	The lecturer Theory, practice, and some practical cases		**Definition of the concept and importance of oil accounting Characteristics and connotations**		**First, second, and third**

on and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Theories that explained the origin of oil**		**Fourth**
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		**Stages of oil extraction**		**Fifth and sixth**

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Principles and assumptions governing oil accounting**		**Seventh, eighth, and ninth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Recording accounting transactions according to the accounting system in place In oil accounting**		**tenth and eleventh**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Accounting procedures during the drilling and exploration phase, the voluntary method**		**twelfth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Registration according to the capital method		**thirteenth**
For exams	The lecturer Theory, practice,		**Method of successful efforts**		**fourteenth**

weekly and monthly Daily and liberation and exam end Year.	and some practical cases				
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Accounting methods adopted in calculating access in oil accounting		**fifteenth**

Course description template

72. name The course: **English language**
73. code The course:

Nod
74. the chapter/Year:Second
quarterly
75. date numbers this Description15-10-2024
76. Available forms of attendance:
My presence only
77. Number of study hours (total) / Number of units (total):
90 hour annually.
78. Name of the course coordinator (if there is more than one, please mention it).
M.M. Mohammed Majid Jassim
79. Course objectives
2. To enable the student to apply scientific accounting principles to enable him to evaluate the financial situation of the organization or company and present it in a scientific and logical manner to serve the administrative levels in all sectors.

80. Teaching and learning strategies	
Preparing various financial reports based on accounting records and analyzing the financial position using scientific principles.	**strategy**

81. Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
For exams weekly and monthly Daily	The lecturer Theory, practice, and some practical cases		Past Simple Tense		**the first** The secon

and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Regular and irregular verbs		**Third and fourth**
For exams weekly and monthly Daily and liberation and	The lecturer Theory, practice, and some practical cases		Future forms		**Fifth** **And the si**

exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Conversation basics		**Seventh And the eighth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Paragraph writing		**Ninth And the ten**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Daily life vocabulary		**atheistic ten The second ten**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Useful expressions		**the third ten The fourt ten**
For exams	The lecturer Theory, practice,		Final review		**Fifth ten**

weekly and monthly Daily and liberation and exam end Year.	and some practical cases				

Course description template

82. name The course: **Human rights and democracy**
83. code The course:
Nod
84. the chapter/Year:the first
quarterly
85. date numbers this Description15-10-2024
86. Available forms of attendance:
My presence only
87. Number of study hours (total) / Number of units (total):
90 hour annually.
88. Name of the course coordinator (if there is more than one, please mention it).
Dr. Sajjad Abdul Hussein Dawood sajjad.dawood@stu.edu.iq
89. Course objectives

3. To enable the student to apply scientific accounting principles to enable him to evaluate the financial situation of the organization or company and present it in a scientific and logical manner to serve the administrative levels in all sectors.

90. Teaching and learning strategies	
Preparing various financial reports based on accounting records and analyzing the financial position using scientific principles.	**strategy**

91. Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**The historical development of human rights. Human rights in ancient civilizations (Mesopotamian civilization, and other ancient civilizations).**		**the first**
For exams weekly and monthly Daily	The lecturer Theory, practice, and some practical cases		**Human rights in divine laws, with a focus on human rights in the world.**		**the secon**

and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Human rights in medieval and modern times.**		**the third**
For exams weekly and monthly Daily and liberation and	The lecturer Theory, practice, and some practical cases		**Regional recognition of human rights at the European, American, African, Islamic, and Arab levels.**		**Fourth**

exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**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).**		**Fifth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Human rights in international and regional conventions and national legislation. Human rights in international conventions (Universal Declaration of Human Rights, the two International Covenants on Human Rights).**		**thesixth**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Human rights in regional charters (European Convention on Human Rights, American Convention on Human Rights, African Charter on Human Rights, Arab Charter on Human Rights).**		**Seventh**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Human rights in national legislation (Iraqi Constitution).**		**Eighth**
For exams	The lecturer Theory, practice,		**Forms and generations of human rights:** **Forms of human rights (individual rights, collective rights).**		**Ninth**

weekly and monthly Daily and liberation and exam end Year.	and some practical cases		**Generations of human rights (first generation: civil and political rights), (second generation: economic and social rights), (third generation: modern human rights), water and environmental awareness.**		
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Guarantees and protection of human rights at the national level: Constitutional, judicial and political guarantees.**		**tenth**
For exams weekly and monthl	The lecturer Theory, practice, and some practical cases		**Guarantees and protection of human rights at the regional and international levels. (The role of the United Nations, the role of regional organizations), the crime of genocide.**		**eleventh**

y Daily and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Classification of public freedoms: (Political and individual freedoms: freedom of security and peace of mind, freedom of movement, personal freedom)**		**twelve**
For exams weekly and monthly Daily and liberati	The lecturer Theory, practice, and some practical cases		**Intellectual and cultural freedoms: (freedom of opinion, freedom of belief, freedom of education).**		**thirteen**

on and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Freedom of the press, freedom of assembly, freedom of association.**		**Fourteen**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Economic and social freedoms (freedom of work, freedom of ownership, freedom of trade and industry).**		**Fifteen**

Course description template

92. name The course: Baathist crimes
93. code The course:
Nod
94. the chapter/Year:Second
quarterly
95. date numbers this Description15-10-2026
96. Available forms of attendance:
My presence only
97. Number of study hours (total) / Number of units (total):
90 hour annually.
98. Name of the course coordinator (if there is more than one, please mention it).
M.M. Mohammed Salman
99. Course objectives
This course aims to build scientific and legal competence in the student that enables him to understand, analyze and document the crimes of the Baathist regime in Iraq in their political, military, psychological and environmental dimensions, in order to promote a culture of justice and accountability in accordance with international law standards.
100. Teaching and learning strategies

This course employs an analytical and documentary approach to studying the crimes of the Ba'athist regime. It classifies criminal, political, and environmental offenses according to international law standards and links them to field evidence such as mass graves and detention centers. The course aims to equip students with the skills to critically analyze and document violations using rigorous scientific methods, thereby contributing to the promotion of human rights awareness and supporting accountability and transitional justice processes.	**strategy**

101. Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily test	Theoretical lecture		Definition of crime linguistically and technically, and categories of crimes	5	1
duty	Theoretical lecture		Types of international crimes	5	2
Weekly exam	Theoretical lecture		Cases and crimes considered by the Supreme Court	5	3
Short test	Theoretical lecture		The psychological and social crimes of the Ba'ath regime and their effects		4
homework	Theoretical lecture		The Ba'athist regime's stance on religion		5
Weekly exam	Theoretical lecture		Images of human rights violations Humanity and the Crimes of Power		6
Term test	Theoretical lecture		Decisions regarding the political and military violations of the Ba'ath regime		7

Daily test	Theoretical lecture		Political and military abuses of the Ba'ath regime		8
Midterm exam	Theoretical lecture		Prisons and detention centers of the Ba'ath regime		9
Short test	Theoretical lecture		CrimesThe environment of the Ba'ath regime in Iraq		10
Practical assignment	Theoretical lecture		draining the marshes		11
Weekly exam	Theoretical lecture		The bulldozing of palm groves, trees, and crops		12
a test	Theoretical lecture		Mass grave crimes		13
Practical assessment	Theoretical lecture		Events of mass graves of genocide committed by the Ba'ath regime		14
final exam	Theoretical lecture		Chronological classification of genocide graves		15

Course evaluation
distribution as follows:30 degree Exams Monthly Daily For the chapter the first.10degree Attendance and daily routine.60 degree For exams Final

Learning and teaching resources .102	
	Required textbooks(methodologyIf found
	Main References(Sources))

	Ministry of Higher Education and Scientific Research – Official Curricula. .1

Course description template

name The course: Arabic .103
code The course: .104
Nod
the chapter/Year:Second .105
quarterly
date numbers this Description15-10-2024 .106
Available forms of attendance: .107
My presence only
Number of study hours (total) / Number of units (total): .108
90 hour annually.
Name of the course coordinator (if there is more than one, please mention it). .109
M.M. Diaa Asaad Mukhtad
Course objectives .110
Developing students' language skills in writing and speaking according to the correct rules of the Arabic language.. .1 Enabling students to identify and correct common linguistic errors. .2 Training students on the correct use of punctuation and style in administrative speech and official correspondence.. .3 Introducing students to the basic spelling and grammar rules that help them in accurate expression and sound academic writing.. .4
Teaching and learning strategies .111

1. Theoretical lectures. 2. Analyzing selected texts to detect and correct errors. 3. Weekly exercises in spelling and grammar. 4. Using modern educational tools and demonstrations.	**strategy**

Course structure .112

Evaluation Method	Learning method		Unit or topic name	Hours	Week
Daily test	Theoretical lecture		**Surah Al-Isra — Verses (23–29)**	**6**	**Lecture 1**
duty	Theoretical lecture		**The Prophet Muhammad (peace be upon him) said: "God loves that when one of you does a job, he does it perfectly."»**	**6**	**a lecture2**
Weekly exam	Theoretical lecture		**Verses from a poem by Al-Sharif Al-Radi in mourning for his mother**	**6**	**a lecture3**
Short test	Theoretical lecture		**The Dalya of Abu al-Ala al-Ma'arri**	**6**	**a lecture4**
homework	Theoretical lecture		**Al-Jawahiri's verses**	**6**	**a lecture5**
Weekly exam	Theoretical lecture		**Al-Sayyab — Excerpts from The Rain Song / Stranger on the Gulf**	**6**	**a lecture6**
Term test	Theoretical lecture		**The art of prose**	**6**	**a lecture7**
Daily test	Theoretical lecture		**The present tense verb — its subjunctive and jussive forms**	**6**	**a lecture8**
Midterm exam	Theoretical lecture		**The culverts**	**6**	**a lecture9**
Short test	Theoretical lecture		**accusatives**	**6**	**a lecture10**

Practical assignment	Theoretical lecture		**Rules for writing the letter "taa" (open and closed)**	**6**	**a lecture11**
Weekly exam	Theoretical lecture		Rules for writing the letter alif (long and short)	**6**	**a lecture12**
a test	Theoretical lecture		Writing the letters ض and ظ	**6**	**a lecture13**
Practical assessment	Theoretical lecture		Arabic dictionaries: Stages of language collection — Dictionaries of words and meanings — Common linguistic errors	**6**	**a lecture14**

Lecture 15: General Review of the Material

Course evaluation

distribution as follows:30 degree Exams Monthly Daily For the chapter the first.10degree Attendance and daily routine.60 degree For exams Final

Learning and teaching resources .113

	Required textbooks(methodologyIf found
	Main References(Sources))
	1.Arabic grammar and spelling books. 2. A guide to writing official administrative correspondence. 3. Modern grammatical and morphological references. 4. Ministry of Higher Education and Scientific Research – Official Curricula.

Course description template

114. name The course: Arabic
115. code The course:
Nod
116. the chapter/Year:the first
quarterly
117. date numbers this Description15-10-2025
118. Available forms of attendance:
My presence only
119. Number of study hours (total) / Number of units (total):
90 hour annually.
120. Name of the course coordinator (if there is more than one, please mention it).
M.M. Diaa Asaad Mukhtad
121. Course objectives
5. Developing students' language skills in writing and speaking according to the correct rules of the Arabic language.. 6. Enabling students to identify and correct common linguistic errors. 7. Training students on the correct use of punctuation and style in administrative speech and official correspondence.. 8. Introducing students to the basic spelling and grammar rules that help them in accurate expression and sound academic writing..
122. Teaching and learning strategies

5. Theoretical lectures and practical applications. 6. Analyzing selected texts to detect and correct errors. 7. Weekly exercises in spelling and grammar. 8. Using modern educational tools and demonstrations.	**strategy**

123. Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily test	Theoretical lecture and practical exercises	Introduction to linguistic errors	Understanding the concept of linguistic error and its types	5	1
duty	Explanation and written exercises	The closed and open taa	Distinguishing between the closed and open taa'	5	2
Weekly exam	Practical lecture	Rules of the long and short alif	Mastering the writing of the long and short alif	5	3
Short test	Reading and analyzing texts	Solar and lunar letters	Distinguishing between solar and lunar letters	5	4
homework	Audio and written exercises	The letters ض and ظ	Distinguishing between ض and ظ	5	5
Weekly exam	Practical lecture	Writing the hamza	Knowing where to write the hamza	5	6
Term test	Written exercises	punctuation marks	Use punctuation marks correctly	5	7

Daily test	Theoretical explanation and analytical exercises	Noun and verb	Identifying and distinguishing between nouns and verbs	5	8
Midterm exam	Grammar lecture and exercises	Objects	Identifying the objects and their types	5	9
Short test	Explanation and exercises	number	Mastering the writing of numbers and their relation to the counted noun	5	10
Practical assignment	Group work	Applications for common grammatical errors	Addressing common linguistic errors	5	11
Weekly exam	Lecture and exercises	Noon and Tanween	Distinguishing between Noon and Tanween	5	12
a test	Practical applications	Meanings of prepositions	Understanding the meanings and uses of prepositions	5	13
Practical assessment	Practical examples	Formal aspects of administrative discourse	Identifying the general format of administrative discourse	5	14
final exam	Practical training	Administrative discourse language	Writing an administrative	5	15

			letter in correct language		

Course evaluation
distribution as follows:30 degree Exams Monthly Daily For the chapter the first.10degree Attendance and daily routine.60 degree For exams Final

Learning and teaching resources .124	
	Required textbooks(methodologyIf found
	Main References(Sources))
	5. Arabic grammar and spelling books. 6. A guide to writing official administrative correspondence. 7. Modern grammatical and morphological references. 8. Ministry of Higher Education and Scientific Research – Official Curricula.

Course description template

125. name The course: Financial accounting
126. code The course:
Nod
127. the chapter/Year:the first

quarterly
128. date numbers this Description15-10-2024
129. Available forms of attendance:
My presence only
130. Number of study hours (total) / Number of units (total):
90 hour annually.
131. Name of the course coordinator (if there is more than one, please mention it).
M. Nahla Ghaleb Abdul Rahman Nahlajalil1971@gmail.com
132. Course objectives
1. To enable the student to apply scientific accounting principles to enable him to evaluate the financial situation of the organization or company and present it in a scientific and logical manner to serve the administrative levels in all sectors. 2. Providing the studentComprehensive information on the accounting systems used in different sectors and the components of these systems inThe course aims to provide the student with the fundamentals and rules of accounting, as well as accounting records and documents of all kinds.
3. Teaching and learning strategies

The student's role in maintaining accounting records and recording accounting entries	**strategy**

4. Course structure

Evaluation Method	**Learning method**	**Unit or topic name**	**Required learning outcomes**	**Hours**	**Week**
For exams weekly and monthl	The lecturer Theory, practice, and some practical cases		Accounting – Objectives and Functions of Accounting – The Accounting Conceptual Framework.		the first

y Daily and liberati on and exam end Year.					
For exams weekly and monthl y Daily and liberati on and exam end Year.	The lecturer Theory, practice, and some practical cases		Financial accounting, elementsAccounting Finance (Documents of all types, accounting books, journal, ledger, conditions that must be met in the books, financial reports)		the second
For exams weekly and monthl y Daily and liberati	The lecturer Theory, practice, and some practical cases		The accounting cycle, stepsThe course AccountingAnalyzing financial transactions using: 1- The method of calculating the balance sheet equation, with an explanation of the terms used in the balance sheet (2). (The original(and opponents)		the third

on and exam end Year.			2- The method of taking (debit) and giving (credit), with various examples.		
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Recording financial transactions in the general journal using double-entry bookkeeping, a brief overview of the single-entry bookkeeping method, types of accounting entries (single entry, double-entry bookkeeping).		Fourth
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		Business transactions and how to record them in accounting books - Opening entry (capital formation entry) - Establishment expenses - Purchases - Purchase returns and allowances - Sales - Sales returns and allowances - Personal withdrawals - Fixed assets - Insurance and its types (insurance with third parties and insurance from third parties).		Fifth, sixth, and seventh

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Expenses and their types (revenue and capital expenses and how to differentiate between them - types of revenue expenses - revenues and their types - loans and their types, debit and credit, and the different cases - payment of interest due on loans).		Eighth and ninth
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Ledger - Ledger planning - Posting and balancing - Ledger guide - Emphasis on various examples of how to use the ledger.		tenth

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Trial Balance - Planning the Trial Balance - Types of Trial Balances (Trial Balance with Balances - Trial Balance with Totals) How to Prepare Each of Them.		Eleventh and twelfth
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Merchant transactions with the bank – How to open a current account – How to open a deposit account (fixed deposits) – How to calculate accrued interest – Withdrawal – Deposit – Definition of a check – Types of checks (issued checks and received checks) – Endorsement of checks – Sending checks to the bank for collection – Various banking expenses and bank commissions.		Thirteenth and fourteenth and the fifteenth Chapter Two
For exams	The lecturer Theory, practice,		Discount – Types of Discount – Cash Discount.		Week the first

weekly and monthly Daily and liberation and exam end Year.	and some practical cases				
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Single and compound trade discount		the second
For exams weekly and monthl	The lecturer Theory, practice, and some practical cases		Commercial papers – bills of exchange – notes receivable – notes payable.		the third

y Daily and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Justifications for withdrawing commercial papers – Cases of disposing of receivables: 1- Collecting the value of the paper on the due date and waiting until the due date. 2- Sending the commercial paper to the bank for collection on the due date. 3- Cutting or discounting the commercial paper before the due date. 4- Pledging the commercial paper to the bank in exchange for a loan. 5- Endorsement of the commercial paper and justifications for endorsement. 6- Replacing the commercial paper with a new one.		Fourth

			Payment of the bill of exchange before the due date by the drawee in exchange for a discount.		
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Multi-column journal – accounts that are opened in the journal and how to record them – examples.		Fifth
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		Error correction - Reasons for errors in accounting books - Types of accounting errors - Methods of error correction - The long method - The short method - Correcting errors in the journal - Correcting posting errors - The importance of the trial balance - The suspended account.		Sixth

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Final accounts – Trading – Profit and loss – Capital account – Business current account – Calculating cost of sales – Balance sheet		Seventh
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		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.		Eighth

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Inventory adjustments – Accrued expenses – Prepaid expenses –Revenues Therightة - Revenues received in advance.		Ninth
			Definition of depreciation and purposes of depreciation – How to estimate depreciation – Methods of calculating depreciation – Straight-line method – Declining balance method – Revaluation method – How to record depreciation in accounting – Direct method and indirect method – Various examples.		tenth
			Debtors – Types of Debts (Good Debts – Doubtful Debts –		Eleventh and twelfth

			Bad Debts) Accounts Receivable Reconciliation – How to Treat Bad Debts for the Allowance for Doubtful Debts. How to Treat Allowable Discounts for the Allowance for Allowance – How to Create an Allowance for Allowable Discounts.		
			Inventory of receivables – How to create a provision for spare parts expenses – Inventory of securities and how to create a provision for the decline in securities prices.		thirteenth
			Cash inventory – How to handle shortages/deficits/excesses/surpluses - Suspended account – Examples and solved exercises. Handling discrepancies (surplus and shortage) – How to organize an inventory report –		fourteenth

			Types of inventory (periodic and surprise)		
			Accounting treatment of a suspended account.		fifteenth

Course description template

133. name The course: Government accounting
134. code The course:
Nod
135. the chapter/Year:the first
quarterly
136. date numbers this Description15-10-2024
137. Available forms of attendance:
My presence only
138. Number of study hours (total) / Number of units (total):
90 hour annually.
139. Name of the course coordinator (if there is more than one, please mention it).
Mays Jabbar's dreams ahlam.jabbar@stu.edu.iq
140. Course objectives
1. To enable the student to apply scientific accounting principles to enable him to evaluate the financial situation of the organization or company and present it in a scientific and logical manner to serve the administrative levels in all sectors. 2. To provide the student with the general rules, foundations and accounting principles for financial activities in non-profit government units. 3. Providing the studentComprehensive information on the accounting systems used in different sectors and the components of these systems inThe course

aims to provide the student with the fundamentals and rules of accounting, as well as accounting records and documents of all kinds.

5. Teaching and learning strategies	
The student's familiarity with the principles of the government accounting system	**strategy**

6. Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Government accounting(its concept,PurposesHaMy importanceثنهIts characteristics)Scope of application of the government budget.		First and second
For exams weekly and monthly Daily	The lecturer Theory, practice, and some practical cases		The source of the contractual power of government units, a comparison between financial accounting and government accounting.		the third

and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		The state's general budget..... Definition of the budget, budget divisions, budget accounts guide, the difference between the general budget and the balance sheet.		Fourth and fifth
For exams weekly and monthly Daily and liberation and	The lecturer Theory, practice, and some practical cases		The stages that the budget goes through, the rules for preparing the budget, the implementation of the budget and the importance of adhering to its provisions.		Sixth and seventh

exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Administrative structures and the government accounting system, the concept of the public treasury, the duties of the public treasury, the structures of the public treasury/its branches, the relationship between the branches of the public treasury, the method of financing government units and treasuries.		Eighth and the ninth
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		accounting system GovernmentCentral(identificationhTypeshThe responsibilities of the accounting unit under it)The treasury under the accounting system GovernmentCentral.		tenth

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Unit financing method appliedtoFor the system Accountant Government CentralControl methods for the unitsforRegarding this system, the advantages and disadvantages of centralization.		eleventh
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		accounting systemGovernmentdecentralized(identificationh, ,تـه and the responsibilities of the accounting unit under it).		Twelfth and thirteenth
For exams	The lecturer Theory, practice,		The method of financing the accounting unit under the systemGovernmentDe		fourteenth and the fifteenth

weekly and monthly Daily and liberation and exam end Year.	and some practical cases		centralization: The method of accounting control under it.//Documents and records used in accounting work//Tables and trial balances, the entities to which the data is provided and its purpose.		**Chapter Two**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Classification of budget accounts according to the accounting manual for budget accounts. Journal entry procedures under a decentralized system.		**Week 1 and 2**
For exams weekly and monthl	The lecturer Theory, practice, and some practical cases		Definition of revenues, and their types according to the accounting guide for budget accounts, practical exercises on the first section/revenues.		**Third and fourth**

y Daily and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Definition of expenses and their types according to the accounting guide for budget accounts / Practical exercises on the second section / Expenses.		**Fifth and sixth**
For exams weekly and monthly Daily and liberati	The lecturer Theory, practice, and some practical cases		Financial and non-financial assetsSystematic conceptsClassifying them according to the accounting guide for budget accounts, practical exercises on financial and non-financial assets.		**Seventh and eighth**

on and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Financial and regulatory liabilities, their concepts and classifications according to the accounting guide for budget accounts, practical exercises on financial and regulatory liabilities.		**The ninth and tenth**
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		Transfer and financial powers, taking into consideration the Financial Management and Public Debt Law No. 94 of 2004.		**eleventh**

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Contracting – General conditions, technical and accounting aspects, journal entries, practical exercises.		the second tenth and thirteenth
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		How to prepare the result account (budget transactions) and the financial position account, at the state level.		Fourth tenth and fifteenth

Course description template

141. name The course: Tax accounting	
142. code The course:	
Nod	
143. the chapter/Year:the first	
quarterly	
144. date numbers this Description15-10-2024	
145. Available forms of attendance:	
My presence only	
146. Number of study hours (total) / Number of units (total):	
90 hour annually.	
147. Name of the course coordinator (if there is more than one, please mention it).	
Yusra Hadi Ibrahim yusra.ibraheem@stu.edu.iq	
148. Course objectives	
The aim of this course is to introduce the fundamentals of tax accounting and to study the tax system.In IraqThe study also includes accounting methods for measuring taxable profit.	
7. Teaching and learning strategies	
The aim of this course is to introduce the fundamentals of tax accounting and to study the tax system.In IraqThe study also includes accounting methods for measuring taxable profit.	**strategy**
8. Course structure	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Tax concepts: Tax, its elements, its objectives, and its distinguishing features.		the first
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Tax rules, tax fairness, double taxation		the second

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Types of taxes, tax structure in Iraq		the third
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Income tax, taxable income, income concepts		Fourth
For exams	The lecturer Theory, practice,		Concepts of revenue, income, profit, and income tax accounting		Fifth

weekly and monthly Daily and liberation and exam end Year.	and some practical cases				
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Taxable income in Iraqi legislation		Sixth
For exams weekly and monthl	The lecturer Theory, practice, and some practical cases		Annual tax		Seventh

y Daily and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Scope of application of the tax		Eighth
For exams weekly and monthly Daily and liberati	The lecturer Theory, practice, and some practical cases		Tax exemptions		Ninth

on and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		losses		tenth
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		Permissions		eleventh

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Tax scale or rate		twelfth
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Estimating taxable income, methods of estimation, procedures		thirteenth

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Tax collection		fourteenth
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Penalties in the Income Tax Act		fifteenth Chapter Two
For exams	The lecturer Theory, practice,		Tax avoidance and evasion: key elements of taxation		Week 1

weekly and monthly Daily and liberation and exam end Year.	and some practical cases				
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Tax accounting concepts, its relationship to law, its relationship to accounting principles, and the relationship of tax accounting to other sciences.		the second
			International Accounting Standard No. 12, Iraqi Accounting Standard No. 13		the third
			Costs (expenses) related to the taxpayer's economic activities; the		Fourth

			economic and accounting concept of cost; the distinction between expenses, costs, expenditures, and losses.		
			Property tax, tax establishment, characteristics, concept of property		Fifth
			Property tax base, tax scope, taxpayer pays the tax and its obligations		Sixth
			Types of exemptions, tax rate		Seventh
			Land tax: its activity, characteristics, and tax base.		Eighth
			Corporate tax and methods for estimating taxable income		Ninth
			Tax audit and control, tax audit, its concept, its scope		tenth
			Tax audit procedures, tax control		eleventh
			Tax base, tax culture		twelfth
			Accounting profit and taxable profit		thirteent h
			Non-recurring revenues, transfer of property ownership		fourteent h
			Professional tax ethics		fifteenth

Course description template

149. name The course: Principles of Statistics
150. code The course:
Nod
151. the chapter/Year:the first
quarterly
152. date numbers this Description15-10-2024
153. Available forms of attendance:
My presence only
154. Number of study hours (total) / Number of units (total):
90 hour annually.
155. Name of the course coordinator (if there is more than one, please mention it).
M.M. Alaa Safaa Mohammed Hadi alaa.smhadi@fgs.stu.edu.iq
156. Course objectives
Student definitionBy methodsStatistics and the use of scientific methodsinCollect, organize and displayclassificationVarious statistical data.
9. Teaching and learning strategies

Enabling the student toDealing withData analysisAvailable methods and concepts for using statistical analysis and deriving results.	**strategy**

10. Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
For exams	The lecturer Theory, practice,		**The concept of management – evolution and general concepts.**		the first

weekly and monthly Daily and liberation and exam end Year.	and some practical cases				
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Administrative levels**		the second
For exams weekly and monthl	The lecturer Theory, practice, and some practical cases		**Management and managers in business organizations**		the third

y Daily and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Management between the past and the present**		Fourth
For exams weekly and monthly Daily and liberati	The lecturer Theory, practice, and some practical cases		**Administrative schools**		Fifth

on and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Administrative functions (planning)**		theSixth and Seventh
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		**Organizational goals**		Eighth and ninth

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Administrative functions (control)**		tenth and eleventh
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**decision making**		twelve

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**The impact of technology on management**		thirteen
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**Administrative (Organizational) Functions**		Fourteen
For exams	The lecturer Theory, practice,		**Authority and responsibility**		Fifteen

weekly and monthly Daily and liberation and exam end Year.	and some practical cases				

Course description template

157. name The course: Principles of Management
158. code The course:
Nod
159. the chapter/Year:the first
quarterly
160. date numbers this Description15-10-2024
161. Available forms of attendance:
My presence only
162. Number of study hours (total) / Number of units (total):
90 hour annually.
163. Name of the course coordinator (if there is more than one, please mention it).
M.M. Ahmed Kazem Hamoud ahmed.hammood@stu.edu.iq

164. Course objectives
To equip students with basic concepts related to the administrative activities they practiceThe organization and its applications.

11. Teaching and learning strategies	
It enables the student to grasp the concept of modern management in the field of work and secretarial work, and to acquire the information needed to work in this field.	**strategy**

12. Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		The concept of management – evolution and general concepts.		the first
For exams weekly and monthl	The lecturer Theory, practice, and some practical cases		Administrative levels		the second

y Daily and liberati on and exam end Year.					
For exams weekly and monthl y Daily and liberati on and exam end Year.	The lecturer Theory, practice, and some practical cases		Management and managers in business organizations		the third
For exams weekly and monthl y Daily and liberati	The lecturer Theory, practice, and some practical cases		Management between the past and the present		Fourth

on and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Administrative schools		Fifth
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		Administrative functions (planning)		theSixth and Seventh

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Organizational goals		Eighth and ninth
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Administrative functions (control)		tenth and eleventh

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		decision making		twelve
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		The impact of technology on management		thirteen

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Administrative (Organizational) Functions		Fourteen
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Authority and responsibility		Fifteen

Course description template

165. name The course: English language
166. code The course:
Nod
167. the chapter/Year:the first
quarterly
168. date numbers this Description15-3-2026
169. Available forms of attendance:
My presence only
170. Number of study hours (total) / Number of units (total):
90 hour annually.
171. Name of the course coordinator (if there is more than one, please mention it).
M.M. Mohammed Majid Jassim
172. Course objectives
To equip students with basic concepts related to the administrative activities they practiceThe organization and its applications.
13. Teaching and learning strategies

It enables the student to grasp the concept of modern management in the field of work and secretarial work, and to acquire the information needed to work in this field.	**strategy**

14. Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
For exams weekly	The lecturer Theory, practice,		Introduction to English – Alphabet and pronunciation		the first The second

and monthly Daily and liberation and exam end Year.	and some practical cases				
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Parts of Speech: Nouns and Pronouns		the third The fourth
For exams weekly and monthly Daily	The lecturer Theory, practice, and some practical cases		Articles (a, an, the)		Fifth

and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Adjectives and Adverbs		Sixth
For exams weekly and monthly Daily and liberation and	The lecturer Theory, practice, and some practical cases		Present Simple Tense		Seventh And the eighth

exam end Year.					
For exams weekly and monthl y Daily and liberati on and exam end Year.	The lecturer Theory, practice, and some practical cases		Negative and Questions in Present Simple		theninth
For exams weekly and monthl y Daily and liberati on and exam end Year.	The lecturer Theory, practice, and some practical cases		Prepositions and common expressions		tenth And the eleventh ten

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Reading comprehension		the second ten And the third ten
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Writing simple sentences		thefourth ten
For exams	The lecturer Theory, practice,		Mid-year review		Fifth ten

weekly and monthly Daily and liberation and exam end Year.	and some practical cases				

Course description template

173. name The course: Computer basics
174. code The course:
Nod
175. the chapter/Year:the first
quarterly
176. date numbers this Description15-10-2024
177. Available forms of attendance:
My presence only
178. Number of study hours (total) / Number of units (total):
90 hour annually.
179. Name of the course coordinator (if there is more than one, please mention it).
M.M. Sabreen Fawzi Rahim sabreen.fawzi@stu.equ.iq

180. Course objectives					
Teaching the student computer skills, how to use ready-made applications, and the principles of the Internet.					
15. Teaching and learning strategies					
Teaching the student all technological developments related to the field of accounting, and the programs and systems that support this specialization.					strategy
16. Course structure					
Evaluation Method	**Learning method**	**Unit or topic name**	**Required learning outcomes**	**Hours**	**Week**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**application practical in laboratory computer (Computer operation/units) Input/lonliness central processing/units Direction/memory Home / Types/storage Data in memory/identification software And its types/software Systems Languages Programming And organized Operation/Application software) .**		**First and second**
For exams weekly and monthly Daily	The lecturer Theory, practice, and some practical cases		**application practical in laboratory computer (employment The device/closing The device/Use mouse/ingredients a screen Windows / Taskbar / Icons)**		**the third**

and liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		application practical in laboratory computer (Painting) control/control surface Office/a screen Stop/colors and lines windows/Settings screen/adjust colors screen/amendment the time And history/size Sound/Change between buttons mouse/control quickly Click double/changing index mouse/control quickly mouse/stabilizing Programs and cancellation Install it		Fourth
For exams weekly and monthly Daily and liberati	The lecturer Theory, practice, and some practical cases		application practical in laboratory computer(reduction Enlarge window/Closure Final/Closure Temporary/moving window/control With capacity window/Ways employment Applications and programs/ranking existing elements Start /delete elements		Fifth and sixth

on and exam end Year.			existing Start /addition existing Sub For the list Start/addition button new to existing Star).		
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		application practical in laboratory computer(construction Files and volumes/changing name Files and volumes/ transfer The file or Volume/copies The file or Volume/ Search on The file or Volume/construction icon Brief For application or file /construction drawings/to set colors Imamiyyah Background/to choose size line brush/to set tool The drawing and its selection/save The drawing/make The drawing background surface Office/ending The painter Programs Entertainment) .		Seventh And the eighth
For exams weekly and monthly Daily and	The lecturer Theory, practice, and some practical cases		application practical in laboratory computer(Ways spread virus/symptoms Injury virus/ Ways Protection/Types Viruses/Theft/hackers /penetration electronic/Protection from penetration) .		The ninth and tenth

liberation and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		**application practical in laboratory computer(employment Word/elements Basic window Word/changing the language/Definition In the paragraph/to merge and division Paragraph/to set Text(shading)/ new/to open file stock/closing document/Save document new/save document existing pre-/Preview before Printing/closing document/Finish the workd)**		**Eleventh and twelfth**
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		**application practical in laboratory computer(He told/sticky/copies/copies Coordination/to survey Coordination/ size Line/Enlarge And minimization Line/changing color Line/color discrimination Text/text low/text high/changing condition letters/pattern Underline/effects/spacing letters. paragraph:/Census digital/Census dotted/construction existing Point to text existing/**		**thirteen**

end Year.			cancellation symbols Point/Distance prefix/spacing Paragraphs/spacing lines/direction Text/Alignment/border and shading . Patterns: /normal/without spacing/address1/address2/address sub-/changing Patterns) .		
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Practical application in the computer lab (communication) Internet/to open browser Internet/ingredients window browser Internet/Icons browser/Titles Web/use browser/changing page the beginning/tapes Tools/ closing browser And separate Internet/ Archives/storage Pages Favorites /engines Search/How to Search on information on network Internet/copies Texts And the pictures to any application/download Files from Internet/to prepare For printing/Printing.		Fourteenth and Fifteen

Course description template

181. name The course: Accounting readings
182. code The course:
Nod
183. the chapter/Year:the first
quarterly
184. date numbers this Description15-10-2024
185. Available forms of attendance:
My presence only
186. Number of study hours (total) / Number of units (total):
90 hour annually.
187. Name of the course coordinator (if there is more than one, please mention it).
M.M. Ahmed Kazem Hamoud ahmed.hammood@stu.edu.iq
188. Course objectives
Introducing the student to English terms in accounting topics, in a way that enables him to understand the terms presented and deal with in the various fields related to the specialization in administrative and accounting aspects.
17. Teaching and learning strategies

It enables the student to read topics related to his specialization in English, thus giving him the opportunity to communicate with everything that is new in the field of specialization in books, research, magazines and others.	**strategy**

18. Course structure

Evaluation Method	**Learning method**	**Unit or topic name**	**Required learning outcomes**	**Hours**	**Week**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Terms of Accounting. Accounting definition Objectives of Accounting		**the first**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Accounting Concepts. Accounting principles Accounting assumptions		**the second**
For exams	The lecturer Theory, practice,		Type of accounting, Users of Information Accounting, Accounting cycle		**the third**

weekly and monthly Daily and liberation and exam end Year.	and some practical cases				
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Accounting Equation. The element of the accounting equation		**Fourth**
For exams weekly and monthl	The lecturer Theory, practice, and some practical cases		Accounting Systems, Rules and Transactions,		**Fifth**

y Daily and liberati on and exam end Year.					
For exams weekly and monthl y Daily and liberati on and exam end Year.	The lecturer Theory, practice, and some practical cases		Accounting Books, Cash book, The recording process		**Sixth**
For exams weekly and monthl y Daily and liberati	The lecturer Theory, practice, and some practical cases		Purchases and Purchases Return, Sales and Return.		**Sevent h**

on and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Accounting entries (examples) Discount		**Eighth**
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		Liabilities, Loans		**Ninth**

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Capital and Revenues Expenditures, Terms of expenditures		tenth
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		Terms of revenues,Trail Balance		eleventh

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Financial Statement, Income statement		**twelfth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Readings in trading account		**thirteenth**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Readings in profit and loss topics		**fourteenth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		The Balance Sheet		**fifteenth**

Course description template

189. name The course: Principles of Economics
190. code The course:
Nod
191. the chapter/Year:the first
quarterly
192. date numbers this Description15-10-2024
193. Available forms of attendance:
My presence only
194. Number of study hours (total) / Number of units (total):
90 hour annually.
195. Name of the course coordinator (if there is more than one, please mention it).
M. M. Jaafar Sadiq Mohsen jaafar.mohsin@stu.edu.iq
196. Course objectives
To provide the student with economic topics that are directly related to accounting and that form a scientific background for the student Such as supply and demand, factors of production, revenues and costs.
19. Teaching and learning strategies

Introducing the student to economics terminology that is directly related to their field of study	**strategy**

20. Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		The concept of economics, human needs and the means of satisfying them, the economic problem, the components of the economic problem, and methods of solving the economic problem.		**the first**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Demand, the concept of demand, the law of demand, the demand schedule, the demand curve, the demand function, factors affecting demand, changes in demand and quantity demanded		**the second**
For exams	The lecturer Theory, practice,		Price elasticity of demand and how to calculate it		**the third**

weekly and monthly Daily and liberation and exam end Year.	and some practical cases				
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Flexibility Demand (income, (and intersecting) And how Calculating it		**Fourth**
For exams weekly and monthl	The lecturer Theory, practice, and some practical cases		The presentation is a conceptSupply, Law of Supply, Supply Table, Supply Curve, Supply Function, Factors Affecting Supply,		**Fifth**

y Daily and liberati on and exam end Year.			Changes in Supply and Quantity Supplied / (Price Elasticity of Supply and How to Calculate It)		
For exams weekly and monthl y Daily and liberati on and exam end Year.	The lecturer Theory, practice, and some practical cases		Equilibrium price: The effect of taxation and subsidies on production, price, and equilibrium quantity.		**Sixth**
For exams weekly and monthl y Daily and liberati	The lecturer Theory, practice, and some practical cases		Production, the concept of production, the production function, factors of production, the law of diminishing returns		**Sevent h**

on and exam end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Costs, the concept of costs, types of costs, how to calculate costs		**Eighth**
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		Revenue, the concept of revenue, types of revenue, how to calculate revenue		**Ninth**

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Markets: The concept of a market, its functions, and its types		**tenth**
For exams weekly and monthly Daily and liberation and exam	The lecturer Theory, practice, and some practical cases		Money (Types, Functions)		**eleventh**

end Year.					
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Central Bank (Concept, Functions, Objectives)		**twelfth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Commercial banks (concept) Jobs (Objectives)		**thirteenth**

For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Monetary policy (concept, means and tools, economic effects)		**fourteenth**
For exams weekly and monthly Daily and liberation and exam end Year.	The lecturer Theory, practice, and some practical cases		Fiscal policy (concept, means and tools, economic effects)		**fifteenth**