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Academic program and course description for the Accounting Technologies Department

2024

Introduction:

The educational program is a coordinated and organized package of courses that include procedures and experiences organized in the form of study vocabulary, the main purpose of which 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. Accounting is the cornerstone of any organization, whether small or large. With the rapid technological development, the role of the accountant has become more important than ever. Accountants face new challenges that require them to possess high technical skills, in addition to theoretical knowledge in the field of accounting. The Accounting Technology major comes to meet this growing need, as it provides students with the knowledge and skills necessary to work in a dynamic and changing accounting environment. The Accounting Technology Department has contributed to bridging the gap between theoretical knowledge and practical application, as it offers students an intensive two-year study program that focuses on developing the practical skills necessary to work in the field of accounting. The department aims to graduate qualified cadres capable of dealing with various accounting operations, and applying the latest technologies in this field, which contributes to raising the efficiency of institutions and contributing to economic development.

This guide, in its second version, includes a description of the academic program after updating the vocabulary and paragraphs of the previous guide in light of the developments and developments of the educational system in Iraq, which included a description of the academic program in its traditional form (annual, semester) system, in addition to adopting the description of the academic program circulated under the letter of the Department of Studies T M3/2906 dated 5/3/2023 regarding programs that adopt the Bologna path as a basis for their work.

In this field, we cannot but emphasize the importance of writing a description of academic programs and curricula to ensure the smooth running of the educational process.

Concepts and terminology

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

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

Program Vision: An ambitious picture for the future of the academic program to be a developed, inspiring .motivating, realistic and applicable program

explains the objectives and activities necessary to achieve them, and also **Program message**: It briefly .identifies the program's development paths and directions

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

Curriculum structure: All courses/study subjects included in the academic program according to the ,approved learning system (semester, annual, Bologna track), whether it is a requirement (ministry .university, college, or scientific department), along with the number of study units

that the student has acquired after **Learning outcomes**: A consistent set of knowledge, skills, and values the successful completion of the academic program. The learning outcomes for each course must be .determined in a way that achieves the program objectives

and learning strategies : They are the strategies used by a faculty member to develop student teaching and they are plans that are followed to reach learning goals. That is, it describes all , and learning classroom activities and extracurricular to achieve the learning outcomes of the programme

Academic Program Description Form

University Name: AL-Furat AL-Awsat Technical University

Faculty/Institute: Najaf Technical Institute

Scientific Department: Department of Accounting Techniques

Academic or Professional Program Name: Diploma in of Accounting Techniques

Final Certificate Name: Diploma in of Accounting Techniques

Academic System: Annual

Description Preparation Date: 25/3/2024

File Completion Date: 14/4/2024

Signature:



Head of Department

Name: Lec. Durgham Ismail Abdul Majeed

Date: 17/4/2024

Signature:



Scientific Associate Name:

Dr. Salah Mahdi Saleh

Date: 17/4/2024

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department: Dr.

Mohamed Najeh

Date: 18/4/2024

Signature:



Approval of the Dean



1. See the program

It is to provide and prepare graduates with high scientific competence in the fields of Accounting techniques

2. Program message

Graduating technically, technically and scientifically qualified cadres in the field of accounting .

3. Program Goals

Ge Preparing technical staff capable of:

- 1- Implementing tasks related to the accounting specialty.
- 2- Carrying out the accounting cycle.
- 3- Carrying out audit oversight work to serve the administrative levels in all public and private economic sectors.
- 4- Carrying out review and audit work.
- 5- Recording daily, monthly and annual records.
- 6- Analyzing the financial statements.
- 7- Carrying out accounting disclosure requirements and preparing financial reports.
- 8- Preparing cash flow statements, balance sheets and budgets.

4. Program accreditation

Does the program have program accreditation? from any side? no

5. Other external influences

The official sponsor of the program for forensic techniques is the Najaf Technical Institute and the Al-Furat Al-Awsat Technical University

6. Program structure				
* comments	percentage	Study unit	Number of courses	Program structure
	%16.6	18	5	Enterprise requirements
	%11.1	12	3	College requirements
	%72.2	78	9	Department requirements
Summer training hours		-	270	summer training
				Other

.Notes may include whether the course is core or elective *

Cursing academic hours

Details: number and percentage

1 The total number of academic hours for the two years is (57) hours per week: 1710

2 The total number of academic units for the two years is 114

3 The percentage of theoretical hours for the two years is 36.84

4 The percentage of practical hours for two years is 63.16

5 The percentage of specialized hours for the two years is 68.42

6 Percentage of assistant hours for the two years is 28.07

7 The percentage of general hours for the two years is 3.51

8 Summer training 270 hours

9 total academic hours plus summer training 1980 hours

7. Program description				
Year/level	Course or course code	Name of the course or course	Credit hours	
			theoretical	practical
Firs phase :				
	8	Financial Accounting	2	4
	8	Government accounting	1	3
	6	Economy	1	2
	8	Accounting readings	2	2
	6	Administration	1	2
	4	Counting	1	1
	6	Computer Applications (1) Computer Application (1).	1	2
	4	Human Rights	1	-
	2	English language	1	1
		the total	12	16
second phase :				
		Specialized accounting	2	3
		Intermediate accounting	3	1
		L Unified accounting system	3	1
		Cost accounting	3	2
		Audit	2	1
		English language English Language	1	
		Scientific research methodology	2	2
		Baath Party crimes	1	
		Human Rights	1	-
		Corporate accounting	2	
		the total	14	18

8. Expected learning outcomes of the programme
Knowledge
<p>-- The student will gain a deep understanding of the concepts and theories related to accounting techniques</p> <ol style="list-style-type: none"> 1- The student will learn the classifications of the intellectual framework of accounting. 2- That the student learns the principles of accounting 3- That the student learns the assumptions of accounting 4- That the student learns accounting levels 5- For students to learn the classifications of accounting entries 6- The student will learn accounting classifications

- 7- For the student to become familiar with the concepts of the accounting cycle
- 8- The student will be familiar with the concepts of government accounting
- 9-The student will be familiar with the concepts of managerial accounting
- 10-The student should be familiar with tax accounting
- 11-The student should be familiar with cost accounting

Skills

- 1- - That the student will be able to acquire the skills related to registering commercial transactions.
- 2- That the student will be able to acquire skills for analyzing business transactions.
- 3- That the student is able to acquire the skills related to recording accounting entries.
- 4- That the student can acquire skills related to analyzing financial statements
- 5- That the student will be able to acquire skills related to modern auditing methods.
- 6- That the student will be able to acquire skills related to modern internal control and auditing methods.
- 7- That the student will be able to acquire skills related to the modern accounting course.
- 8- That the student will be able to acquire skills related to accounting terminology and apply them in the English language.

- 1 - Explaining the conceptual framework of accounting in general and all its classifications and types.
- 2- Knowledge of applied concepts for dealing with elements of financial statements such as revenues, expenses, assets, liabilities and ownership rights.
- 3- Knowledge of scientific foundations, rules, assumptions, restrictions and accounting procedures.
- 4- Full knowledge of the elements of financial statements.
- 5- Knowing the result of the activity for each sector.
- 6- Knowing the accounting problems associated with preparing financial statements and how to address them

Value

Graduates acquire the skills and knowledge necessary to work in the field of accounting. They can apply for jobs such as:

- 1- Accountants
- 2-Financial statement analysts
- 3- Preparing budgets
- 4- Preparing budgets
- 5- List reviewers
- 6-Write reports
- 7- Write statements.

9. Teaching and learning strategies

- 1- Active learning: This approach encourages students to actively participate in the learning process through group discussions, problem solving, and independent analysis of practical cases
- 2- Interactive lessons: Interactive lessons such as group discussions, collaborative activities, and practical exercises can be used to encourage active student participation.

- 3- Effective use of technology: Technology can be used to enhance learning in the field of forensics. Software and tools for digital evidence analysis, forensic databases, and specialized DNA analysis systems can be used to enhance students' understanding of the techniques used in the field
- 4- For Presentations and Visuals: Presentations and visual materials such as photos and videos can be used to illustrate basic concepts and methods of collecting forensic evidence
- 5- For field visits and guest lectures: Visits to local forensic centers or forensic laboratories can be organized to familiarize students with the practical environment and techniques used in the field of forensics
- 6- Projects and Research: Learning can be enhanced by giving students projects or research related to the field of forensics
- 7- assessment : Evaluate students' progress on an ongoing basis by assigning regular tasks and tests

10. Evaluation methods

- 1- Written tests: Students may be given written tests to measure their knowledge of theoretical concepts and techniques used in forensic analysis.
- 2- Students' performance can be evaluated by carrying out practical exercises : assessment that simulate the process of collecting and analyzing forensic evidence
- 3- Project Evaluation: Students can be evaluated by giving them applied forensic analysis projects
- 4- Assessment : Individual interviews can be used to assess students' skills and understanding of concepts and techniques in forensic analysis.
- 5- Joint Assessment: Participation assessment and group projects can be used to measure students' abilities to work in teams and interact with classmates
- 6- 'Continuous observation and evaluation: Teachers can monitor and evaluate students performance during practical classes, laboratories, and practical exercises

11. education institution

Faculty members

Scientific rank	Specialization	Special requirements/skills (if any)	Preparing the teaching staff

	general	private		angel	lecturer
Assistant Professor	–	–			
Teacher	3	2		2	1
assistant teacher	4	8		9	
Technical	2			–	–

Professional development
Orienting new faculty members
Briefly describes the process used to orient new, visiting, full-time, and part-time faculty at the institution and department levels
Professional development for faculty members
<p>Briefly describe the academic and professional development plan and arrangements for faculty members such as teaching and learning strategies, assessment of learning outcomes, professional development, etc</p> <ol style="list-style-type: none"> 1. Introduction to the Department: A comprehensive introduction to the Forensic Technologies Department is provided, by clarifying the department’s objectives and available areas of specialization. The department also explains the academic programs offered and courses available. 2. Clarification of Academic Requirements: Academic requirements are explained to new, visiting full-time and part-time faculty. This includes the academic requirements needed to teach in the field of forensic techniques, and the academic qualifications required to conduct research and publish results 3. Familiarize yourself with the curriculum and resources: An overview of the curriculum and available resources is provided in the Forensic Techniques section. Basic books, important references, electronic resources, and laboratory instruments used in teaching and research are illustrated 4. Academic and Research Guidance: Faculty members are mentored at the institution and department levels regarding research and dissemination of results. This includes guiding them in identifying possible research areas, developing research plans, and providing assistance in preparing research proposals and projects 5. Communication and Collaboration: Faculty members are encouraged to communicate and cooperate with their colleagues in the department and at the university level . By organizing meetings, seminars and workshops to exchange knowledge and experiences and enhance cooperation in the field of forensic techniques 6. Professional Development: Professional development opportunities are provided to faculty members, whether through internal or external training, and attendance at conferences seminars, and workshops related to the field of forensic techniques. It also encourages participation in research activities

12. Acceptance standard

)(Developing regulations related to admission to the college or institute, whether central admission or others mentioned)

– Students accepted within the central admission channel for students of biological, applied and literary courses and within the minimum admission threshold.

Registration requirements: High school certificate (biological, applied, and literary) and high school certificate (vocational).

13. The most important sources of information about the program

.Remember briefly

- 1– The university or institute website : Visit the university or institute website To view the ,Forensic Techniques program Through it, you can obtain detailed information about courses admission requirements, costs, duration, important dates, practical experience, academic . members, and other important information
- 2– . Contacting Faculty : Contact faculty in the Forensic Technologies Department for information
- 3– Current Students or Alumni: You may try contacting current students or alumni of the .Forensic Technologies program to get advice and their personal experiences in the program You can look for online forums or groups to connect with these students and ask private .questions
- 4– Exhibitions and Events: Exhibitions and educational events related to the field of forensic techniques are held. Which The department participates in These events are to speak directly with representatives of universities or educational institutions and obtain first–hand information .about available programs

14. Program development plan

- 1– Analysis of the requirements of the Ministry of Health (Forensic Medicine Departments) and the Ministry of Interior’s Forensic Evidence Department. A comprehensive analysis of the needs of these institutions is conducted to develop forensic techniques. Taking into account developments and changes in the forensic field, forensic technology and the needs of investigators and .laboratories
- 2– Updating the curriculum: Developing comprehensive curricula that contain the knowledge and ,skills necessary for the field of forensic techniques. Topics such as forensic laboratory science .how to investigate digital crimes, and analyzing biological and chemical evidence may be included

- 3- Technology and Equipment: Providing advanced technology and equipment necessary to train students to use the latest criminal analysis and investigation tools. This equipment can include ,advanced laboratory equipment, digital evidence detectors, imaging and radiography systems .and more
- 4- Cooperation with relevant authorities: Developing partnerships and cooperation with relevant authorities such as the police, forensic laboratories, judicial authorities and relevant organizations. Joint workshops, research projects and professional exchanges can be organised .

Program skills chart

				Learning outcomes required from the programme											
Year/level	Course Code	Course Name	Essential or ?optional	Knowledge				Skills				Value			
				A1	A2	A3	A4	B 1	B2	B3	B4	C1	C2	C3	C4
First Stage	Accounting readings in English		Basic			*	*	*			*	*			*
	Administration		Basic	*	*			*		*	*	*		*	*
	Economy		Basic	*			*	*	*	*			*	*	*
	Financial Accounting		Basic	*	*	*			*	*	*	*	*		*
	Government accounting		Basic		*	*	*	*		*			*		*
	Counting		Basic	*			*		*		*		*	*	*
	English language		help	*	*	*			*	*	*	*			*
	Computer applications		General	*	*	*	*	*	*		*			*	
	human rights		General	*			*		*		*	*		*	*
Year/level	Course Code	Course Name	Essential or ?optional	Knowledge				Skills				Value			
				A1	A2	A3	A4	B 1	B2	B3	B4	C1	C2	C3	C4

Second Stage	Cost accounting		Basic	*	*		*		*	*			*	*	*
	Accounting system		Basic	*	*	*		*	*		*	*		*	
	Audit		Basic		*	*	*	*	*	*	*	*	*	*	*
	Intermediate Accounting		Basic	*		*	*	*		*	*	*		*	*
	Corporate accounting		Basic	*	*		*		*		*	*	*		*
	English language		Basic		*	*		*	*	*		*	*	*	
	Specialized accounting		help	*		*	*	*		*	*	*		*	*
	Computer applications		General		*	*	*	*	*		*	*	*	*	
	Cost accounting		General	*	*		*		*	*	*		*	*	*

First stage courses

Course description form

1. Course Name					
Accounting readings in English					
2. Course Code					
3. Semester/ year					
Annual course					
4. Date this description was prepared					
2024/28/3					
5. 1. Available forms of attendance: blended in-person education					
6. Number of study hours (total)/number of units (total)					
4					
7. Name of the course administrator (if more than one name is mentioned)					
Name:ADRAA MAHDI : : Yamil adraa.mahdi.inj@atu.edu.iq					
8. objectives Course					
<p>1- That the student gets to know the concept of accounting accurately in the English language.</p> <p>2- The student should link the concept of accounting to other sciences in the English language.</p> <p>3- The student must accurately identify the branches of accounting in a language other than English.</p> <p>4- The student should employ accounting tools in analysis in the English language.</p> <p>5- The student must master the accounting course in English.</p> <p>6- That the student understands accounting terminology in English.</p>					
9. Teaching and learning strategies					
The strategy		<ul style="list-style-type: none"> - 1- Cooperative education strategy and group system - 2- Role-exchange strategy and theatrical acting teaching - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy - 			
10. Course structure					
the week	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	4	Knowledge understanding	Introduction to basic English terms	Active learning includes active and interactive participation in the	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or

				learning process through practicing activities and practical applications .	choosing the correct answer from .multiple options
the second	4	Knowledge understanding	Definition of administrative English terms	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
the third	4	Knowledge understanding	Learn about the basic terms in accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
the fourth	3	Knowledge understanding	Readings selected topics the field administrative specializations	Active :learning includes active and interactive participation in the learning process through practicing activities	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer

				and practical applications .	from multiple .options
Fifth	4	Knowledge understanding	Definition of accounting Branches of accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
VI	4	Knowledge understanding	Accounting as profession, Organizations And specialize institutes	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Seventh	4	Knowledge understanding	Read the text about Accounting concept..	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options

VIII	4	Knowledge understanding	Terminology review Intellectual framework accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Ninth	4	Knowledge understanding	Assumptions terminology And accounting principles.	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
The tenth	4	Knowledge understanding	Readings in Accounting theory, entries And curricula Accounting thought	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
eleventh	4	Knowledge understanding	Readings theory Accounting, forms And charts.	Active :learning includes active and interactive	Objective :assessment includes the use of tests with predetermined

				participation in the learning process through practicing activities and practical applications .	answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
twelveth	4	Knowledge understanding	Professional institutes And international bodies in accounting field	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
Thirteenth	3	Knowledge understanding	Standards preparation committees Accounting	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
fourteenth	3	Knowledge understanding	Readings standards Financial Accounting.	Active learning includes active and interactive participation in the learning process through	Objective assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the

				practicing activities and practical applications .	correct answer from multiple .options
Fifteenth	3	Knowledge understanding	Readings standards Government accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options

11. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily .preparation, daily, oral, monthly, written exams, reports, etc

12. Learning and teaching resources

Required textbooks (methodology, if any)	
Main references (sources)	Iraqi Penal Code
Recommended supporting books and references (...scientific journals, reports)	Iraqi Penal Code Guide"
Electronic references, Internet sites	Unified Iraqi Standards Database: You can search this Iraqi standard and its latest amendments. You can access this base via the official websites

13. Course structure

the week	hours	Required learning outcomes	Name of the unit or topic Practical course	Learning method	Evaluation method
the first	4	Knowledge understanding	Introduction to basic English terms	Active :learning includes active and interactive participation in the learning	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct

				process through practicing activities and practical applications .	answer from .multiple options
the second	4	Knowledge understanding	Definition of administrative English terms	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
the third	4	Knowledge understanding	Learn about the basic terms in accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
the fourth	4	Knowledge understanding	Readings selected topics the field administrative specializations	Active :learning includes active and interactive participation in the learning process through practicing activities and	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options

				practical applications	
Fifth	4	Knowledge understanding	Definition of accounting Branches of accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
VI	4	Knowledge understanding	Accounting as a profession, Organizations And special institutes	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
Seventh	4	Knowledge understanding	Read the text about Accounting concept..	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options

VIII	4	Knowledge understanding	Terminology review Intellectual framework accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
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The tenth	4	Knowledge understanding	Readings in Accounting theory, entries And curricula Accounting thought	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
eleventh	4	Knowledge understanding	Readings theory Accounting, forms And charts.	Active :learning includes active and interactive	Objective :assessment includes the use of tests with predetermined

				participation in the learning process through practicing activities and practical applications .	answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
twelveth	4	Knowledge understanding	Professional institutes And international bodies in accounting field	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
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fourteenth	3	Knowledge understanding	Readings standards Financial Accounting.	Active learning includes active and interactive participation in the learning process through	Objective assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the

				practicing activities and practical applications .	correct answer from multiple .options
Fifteenth	3	Knowledge understanding	Readings standards Government accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options

14. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc

15. Learning and teaching resources

Required textbooks (methodology, if any)	
Main references (sources)	Iraqi Penal Code
Recommended supporting books and references (...scientific journals, reports)	Iraqi Penal Code Guide"
Electronic references, Internet sites	Unified Iraqi Standards Database: You can search this Iraqi standard and its latest amendments. You can access this base via the official websites

Course description form

16. Course Name	Accounting readings in English
17. Course Code	
18. Semester/ year	Annual course
19. Date this description was prepared	2024/28/3
20. 1. Available forms of attendance: blended in-person education	
21. Number of study hours (total)/number of units (total)	4
22. Name of the course administrator (if more than one name is mentioned)	

23. objectives Course

- at the student gets to know the concept of accounting accurately in the English language -1
- the student should link the concept of accounting to other sciences in the English language -2
- the student must accurately identify the branches of accounting in a language other than English -3
- the student should employ accounting tools in analysis in the English language -4
- The student must master the accounting course in English -5
- .That the student understands accounting terminology in English -5

24. Teaching and learning strategies

The strategy	<ul style="list-style-type: none"> - 1- Cooperative education strategy and group system - 2- Role-exchange strategy and theatrical acting teaching - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy -
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25. Course structure

the week	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	4	Knowledge understanding	Introduction to basic English terms	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
the second	4	Knowledge understanding	Definition of administrative English terms	Active learning includes active and interactive participation in the learning process through practicing activities and	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options

				practical applications .	
the third	4	Knowledge understanding	Learn about the basic terms in accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options
the fourth	3	Knowledge understanding	Readings selected topics in the field of administrative specializations	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options
Fifth	4	Knowledge understanding	Definition of accounting Branches of accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options

VI	4	Knowledge understanding	Accounting as a profession, Organizations And special institutes	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Seventh	4	Knowledge understanding	Read the text about Accounting concept..	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
VIII	4	Knowledge understanding	Terminology review Intellectual framework accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Ninth	4	Knowledge understanding	Assumptions terminology And accounting principles.	Active :learning includes active and interactive	Objective :assessment includes the use of tests with predetermined

				participation in the learning process through practicing activities and practical applications .	answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
The tenth	4	Knowledge understanding	Readings in Accounting theory, entries And curricula Accounting thought	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
eleventh	4	Knowledge understanding	Readings theory Accounting, forms And charts.	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
twelveth	4	Knowledge understanding	Professional institutes And international bodies in accounting field	Active :learning includes active and interactive participation in the learning process through	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the

				practicing activities and practical applications .	correct answer from multiple .options
Thirteenth	3	Knowledge understanding	Standards preparation committees Accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
fourteenth	3	Knowledge understanding	Readings standards Financial Accounting.	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Fifteenth	3	Knowledge understanding	Readings standards Government accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options

				applications	
				.	
26. Course evaluation					
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc					
27. Learning and teaching resources					
Required textbooks (methodology, if any)					
Main references (sources)			Iraqi Penal Code		
Recommended supporting books and references (...scientific journals, reports)			Iraqi Penal Code Guide"		
Electronic references, Internet sites			Unified Iraqi Standards Database: You can search this Iraqi standard and its latest amendments. You can access this base via the official websites		

Course description form

28. Course Name					
Principles of administration					
29. Course Code					
30. Semester/ year					
Annual course					
31. Date this description was prepared					
2024/28/3					
32. 1. Available forms of attendance: blended in-person education					
33. Number of study hours (total)/number of units (total)					
4					
34. Name of the course administrator (if more than one name is mentioned)					
Name: M. Dargham Ismail Abdel Majeed : Yamildurgham.majeed@atu.edu.iq					
35. objectives Course					
Objectives of the study subject					
Identify the concept and nature of management and the manager (1)					
Identifying to know the organization and its internal and external environment (2)					
Identify the basic and auxiliary activities of the organization (3)					
36. Teaching and learning strategies					
The strategy		<ul style="list-style-type: none"> - 1- Cooperative education strategy and group system - 2- Role-exchange strategy and theatrical acting teaching - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy - 			
37. Course structure					
the week	hour s	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	3	Knowledge understanding	Definition of management	Active :learning	Objective :assessment

			, development and concepts, Modern schools	includes active and interactive participation in the learning process through practicing activities and practical applications	includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
the second	3	Knowledge understanding	management jobs	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
the third	3	Knowledge understanding	Facility jobs	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
the fourth	3	Knowledge understanding	Environmental factors affecting management	Active learning includes active and interactive participation in the	Objective assessment includes the use of tests with predetermined answers, such as tests that require

				learning process through practicing activities and practical applications .	a yes or no answer or choosing the correct answer from multiple .options
Fifth	3	Knowledge understanding	Definition of accounting Branches of accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
VI	3	Knowledge understanding	Planning	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Seventh	3	Knowledge understanding	Types of plans and relationship central planning	Active :learning includes active and interactive participation in the learning process through practicing activities	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer

				and practical applications	from multiple options
VIII	3	Knowledge understanding	Decision making process	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
Ninth	3	Knowledge understanding	Programmed decisions And programmed.	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
The tenth	3	Knowledge understanding	Scientific method in the decision making process	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options

eleventh	3	Knowledge understanding	Administrative regulation.	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
twelveth	3	Knowledge understanding	The foundation used international bodies in accounting field	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
Thirteenth	3	Knowledge understanding	Committees factors used committees	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
fourteenth	3	Knowledge understanding	Administrative levels and scope supervision.	Active learning includes active and interactive	Objective assessment includes the use of tests with predetermined

				participation in the learning process through practicing activities and practical applications .	answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
Fifteenth	3	Knowledge understanding	The relations between Responsibility authority	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options

38. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc

39. Learning and teaching resources

Required textbooks (methodology, if any)	
Main references (sources)	Iraqi Penal Code
Recommended supporting books and references (....scientific journals, reports)	Iraqi Penal Code Guide"
Electronic references, Internet sites	Unified Iraqi Standards Database: You can search this Iraqi standard and its latest amendments. You can access this base via the official websites

Course description form

40. Course Name . Computer applications
41. Course Code
42. Semester/ year
Annual course
43. Date this description was prepared
2024/28/3
44. 1. Available forms of attendance: blended in-person education

45. Number of study hours (total)/number of units (total)					
4					
46. Name of the course administrator (if more than one name is mentioned)					
Name: Mohammed Abd Ulmohsin : : Yamil mohammed.abdulmohsin.inj@atu.edu.iq					
47. objectives Course					
<p style="text-align: right;">Objectives of the study subject</p> <p>The student gets to know the concept of computers -1</p> <p>that the student becomes familiar with the general rules and foundations of -2 computers</p> <p>The student learns computer skills procedures -3</p> <p>that the student becomes familiar with computer networks and how to send via -4 e-mail</p> <p>the student performs computer work in clerical and accounting software -5 applications</p>					
48. Teaching and learning strategies					
The strategy		<ul style="list-style-type: none"> - 1- Cooperative education strategy and group system - 2- Role-exchange strategy and theatrical acting teaching - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy - 			
49. Course structure					
the week	hour s	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	3	Knowledge understandir	Internet and E-mail	Active :learning includes active and interactive participatio n in the learning process through practicing activities and practical application .s	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options
the second	3	Knowledge understandir	Presentations Power point	Active :learning includes active and interactive participatio n in the learning process through	Objective :assessment includes the u of tests with predetermine answers, such tests that require a yes no answer or choosing the

				practicing activities and practical applications	correct answers from multiple options
the third	3	Knowledge : understanding	Use basic terms In computer specialty	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple options
the fourth	3	Knowledge : understanding	Readings selected topics the field the computer	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple options
Fifth	3	Knowledge : understanding	Identify computer components	Active :learning includes active and interactive participation in the learning process through practicing activities and practical	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple options

				application .s	
VI	3	Knowledge : understanding	Professional computer appropriate use	Active :learning includes active and interactive participation in the learning process through practicing activities and practical application .s	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple .options
Seventh	3	Knowledge : understanding	Review and use intellectual framework terminology writing For computer	Active :learning includes active and interactive participation in the learning process through practicing activities and practical application .s	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple .options
VIII	3	Knowledge : understanding	Uses of a tool about a concept the computer	Active :learning includes active and interactive participation in the learning process through practicing activities and practical application .s	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple .options

Ninth	3	Knowledge : understanding	Terms assumptions principles Computerization	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple options
The tenth	3	Knowledge : understanding	Readings computer theory	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple options
eleventh	3	Knowledge : understanding	Introductions methods computer thought	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple options
twelveth	3	Knowledge : understanding	Readings computer theory Shapes and cha	Active :learning includes active and interactive	Objective :assessment includes the use of tests with predetermined

				participation in the learning process through practicing activities and practical applications	answers, such as tests that require a yes/no answer or choosing the correct answer from multiple options
Thirteenth	3	Knowledge and understanding	International bodies in the field of computers	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes/no answer or choosing the correct answer from multiple options
fourteenth	3	Knowledge and understanding	Standards preparation committees the computer	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes/no answer or choosing the correct answer from multiple options
Fifteenth	3	Knowledge and understanding	Computer standards	Active learning includes active and interactive participation in the learning process through	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes/no answer or choosing the

				practicing activities and practical application .s	correct answers from multiple .options
50. Course evaluation					
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily .preparation, daily, oral, monthly, written exams, reports, etc					
51. Learning and teaching resources					
Required textbooks (methodology, if any)					
Main references (sources)			Iraqi Penal Code		
Recommended supporting books and references (...scientific journals, reports)			Iraqi Penal Code Guide"		
Electronic references, Internet sites					

Course description form

52. Course Name					
Accounting readings in English					
53. Course Code					
54. Semester/ year					
Annual course					
55. Date this description was prepared					
2024/28/3					
56. 1. Available forms of attendance: blended in-person education					
57. Number of study hours (total)/number of units (total)					
4					
58. Name of the course administrator (if more than one name is mentioned)					
Name: Mustafa Salam Abdel Zahra : email : mustafa.zahra@atu.edu.iq					
59. objectives Course					
<p>General objective: - To familiarize the student with statistical methods and the use of scientific methods in collecting, organizing, presenting and classifying various statistical data.</p> <p>Special goal:- To enable the student to deal with the analysis of available data, using statistical concepts and methods in analysis and deriving results</p>					
60. Teaching and learning strategies					
The strategy		<ul style="list-style-type: none"> - 1- Cooperative education strategy and group system - 2- Role-exchange strategy and theatrical acting teaching - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy - 			
61. Course structure					
the week	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	2	Knowledge understanding	Statistics, its definition, importance,	Active :learning includes	Objective :assessment includes the use of

			relationship with other sciences, statistics, definition of the statistical method, review of the statistical method.	active and interactive participation in the learning process through practicing activities and practical applications	tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
the second	2	Knowledge understanding	Classifying and tabulating data, creating simple and double frequency tables. Classification and tabulation of data	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
the third	2	Knowledge understanding	Classifying and tabulating data, creating simple and double frequency tables. Classification and tabulation of data	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
the fourth	2	Knowledge understanding	Classification and	Active learning	Objective assessment

			<p>tabulation of data, Classification</p> <p>Configure frequency tables, Tabulation of data. Graphical display of classified data-:</p> <p>A - Histogram. B - Frequent polygon. C - Frequency curve. D - The iterative curve of the ascending a</p>	<p>includes active and interactive participation in the learning process through practicing activities and practical applications</p>	<p>includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options</p>
Fifth	2	Knowledge understanding	<p>Measuring central tendency, its concept and uses, the arithmetic mean in unclassified data and classified data (long method), short method. Averages or Measures of Central Tendency</p>	<p>Active learning includes active and interactive participation in the learning process through practicing activities and practical applications</p>	<p>Objective assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options</p>
VI	2	Knowledge understanding	<p>Classification and tabulation of data, Classification</p> <p>Configure frequency tables, Tabulation of data. Graphical display of</p>	<p>Active learning includes active and interactive participation in the learning process through practicing</p>	<p>Objective assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options</p>

			classified data: A - Histogram. B - Frequent polygon. C - Frequency curve. D - The iterat curve of ascending a	activities and practical applicatio .ns	
Seventh	2	Knowledge understanding	The median, definition, methods calculating it unclassified and classified mathematically and graphical Mode, its conc and calculation unclassified and classified (Pearson meth mathematically and graphical The Mediau	Active :learning includes active and interactiv e participat ion in the learning process through practicing activities and practical applicatio .ns	Objective :assessment includes the u of tests with predetermined answers, such tests that require a yes o no answer or choosing the correct answe from multiple .options
VIII	2	Knowledge understanding	The median, definition, methods calculating it unclassified and classified mathematically and graphical Mode, its conc and calculation unclassified and classified (Pearson meth mathematically and graphically	Active :learning includes active and interactiv e participat ion in the learning process through practicing activities and practical applicatio .ns	Objective :assessment includes the u of tests with predetermined answers, such tests that require a yes o no answer or choosing the correct answe from multiple .options
Ninth	2	Knowledge understanding	Measures dispersion, th concept and us Dispersion rat for ungrouped and classified Interquartile	Active :learning includes active and interactiv e	Objective :assessment includes the u of tests with predetermined answers, such tests that

			deviation unclassified data	participation in the learning process through practicing activities and practical applications	require a yes or no answer or choosing the correct answer from multiple options
The tenth	2	Knowledge understanding	Interquartile deviation classified mathematically and graphically Semi-Inter Quartile – Range	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
eleventh	2	Knowledge understanding	Mean deviation concept and importance, methods calculating it unclassified data	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
twelveth	2	Knowledge understanding	Standard deviation, its concept and importance, methods for	Active learning includes active and interactive	Objective assessment includes the use of tests with predetermined answers, such

			calculating it for ungrouped and classified data Standard Deviation.	e participation in the learning process through practicing activities and practical applications	tests that require a yes or no answer or choosing the correct answer from multiple options
Thirteenth	2	Knowledge understanding	Standard deviation, its concept and importance, methods for calculating it for ungrouped and classified data Standard Deviation	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
fourteenth	2	Knowledge understanding	Simple correlation, concept, methods for calculating for ungrouped data (long.	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
Fifteenth	2	Knowledge understanding	Person correlation coefficient classified data	Active learning includes active and	Objective assessment includes the use of tests with predetermined

				interactiv e participat ion in the learning process through practicing activities and practical applicatio .ns	answers, such tests that require a yes no answer or choosing the correct answe from multiple .options
62. Course evaluation					
63. Course evaluation					
Grade distribution 20 Editorial + 10 activity = 30 70 Graduation project					
64. Learning and teaching resources					
Required textbooks (methodology, if any)					
Main references (sources)			د. جعفر سلمان يوسف، مبادئ الاحصاء، جامعة البصرة 1990 د. عايش محمود زيتون، الاحصاء الوصمي، الجامعة - الفرنسية، دارهمان للنشر 1989 - Dikinfon,j.p.statistical analysis accountin ,and tiaadl.new y kuebier,r.r .and h.smith.statistics.john		
Recommended supporting books and references (...scientific journals, reports)			Iraqi Penal Code Guide"		
Electronic references, Internet sites			Unified Iraqi Standards Database: You can search this Iraqi standard and its latest amendments. You can access this base via the official websites		

Course Description Form

1. Course Name:	
	English Language
2. Course Code:	

First stage					
3. Semester / Year:					
2023–2024					
4. Description Preparation Date:					
2024/ 3 / 26					
5. Available Attendance Forms:					
In-person					
6. Number of Credit Hours (Total) / Number of Units (Total)					
14 units /30 hours					
7. Course administrator's name (mention all, if more than one name)					
Name: Ahmed Abdulhadi Musa Email: ahmed.abdul-hadi.inj@atu.edu.iq					
8. Course Objectives					
Course Objectives		<ol style="list-style-type: none"> 1. Providing knowledge of English grammar for students 2. 2. Increase students’ ability to understand literary texts 3. 3. Develop students’ abilities in listening, speaking, reading and writing skill English language. 4. Encouraging students to use the English language. 5. Enriching students with vocabularies of English language, focusing on its ru and knowing the difference between the tenses and when to use each te correctly 			
9. Teaching and Learning Strategies					
Strategy		<ol style="list-style-type: none"> 1. Collaboration among students 2. Sharing information 3. Increase self-confidence 4. Giving opinion and criticism 5 Getting the students to understand what they are reading and listening to 6. Understanding how to form sentences with correct grammar. 7. discussion, giving examples, gather information from online websites, illustrations and direct presentations 			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

1-4	4	Giving the student an introduction to auxiliary verbs, behavior and social relations, such as greetings, Introduction, and the names of countries, capitals, and cities	Unit One: Hello + Unit Two: Your world	Theoretical lecturing, cooperative learning, discussion	Theoretical exams and oral evaluation
5-8	4	students learn some basic concepts such as individual personal information, job titles - indefinites, definitions, possessive adjectives, and how to formulate questions and negations	Unit Three: All about you + Unit Four: Family and friends	=	=
9-12	4	The student learns to use vocabularies of games, food and drink / the simple present tense / articles - Vocabularies of time / negation and interrogation with the simple present tense	Unit Five: The way I live + Unit Six: Every day	=	=
13-14	2	The student learns to use the pronouns "possession" and to formulate questions -Reviewing previous units	Unit Seven: My favourites + Review of previous units	=	=
15	1				exam
16-17	2	vocabularies of rooms and furniture /prepositions	Unit Eight: Where I live	=	=
18-21	4	To learn how to start conversations / time expressions / simple past tense - adverb	Unit Nine: Times past + Unit Ten: We had a great time!	=	=
22-25	4	The student learns to show ability, inability, adverbs/request and offer/preferences	Unit Eleven: I can do that! + Unit Twelve: Please and thank you	=	=
26-29	4	The use of the simple present tense with the present continuous tense in affirmative, negation and interrogation / using the present continuous tense to denote the future tense /reviewing the present, past and future tenses	Unit Thirteen: Here and now + Unit Fourteen: It's Time to go!	=	=
30	1				exam
11. Course Evaluation					
First semester: (20 written + 5 activities) Second semester: (20 written + 5 activities) Final: 50 marks					

12. Learning and Teaching Resources

- New Headway Plus (Beginner) , John and Liz Soars, Oxford (Student's Book)
- New Headway Plus (Beginner) , John and Liz Soars, Oxford (Workbook)
- Sources from the Internet
- Textbooks approved by the scientific committee and reports that match the curriculum terms.
- selected topics from "English Grammar in use "
- <https://elt.oup.com/student/headway/cc=global&sellLanguage=en>

second stage courses

13. Course Name					
Specialized accounting					
14. Course Code					
15. Semester/ year					
Annual course					
16. Date this description was prepared					
2024/28/3					
17. 1. Available forms of attendance: blended in-person education					
18. Number of study hours (total)/number of units (total)					
5					
19. Name of the course administrator (if more than one name is mentioned)					
Name: M.M. Hafez Al-Bustani					
20. objectives Course					
A- Cognitive objectives .A1- Statement of the conceptual framework of banking accounting 2- Knowledge of the accounting work procedures for the divisions in the bank Knowledge of accounting procedures and methods used in oil companies for .all stages Knowing the procedures for processing expenses and revenues of insurance .companies .A5- Knowing the result of the activity for each sector Knowing the accounting problems associated with preparing financial statements and how to address them for all sectors (banking, oil, insurance)					
21. Teaching and learning strategies					
The strategy		<ul style="list-style-type: none"> - 1- Cooperative education strategy and group system - 2- Role-exchange strategy and theatrical acting teaching - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy - 			
22. Course structure					
the week	hour s	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	4	Knowledge and understa ing	Bank accounting, Arabization of the commercial bank, its functions and departments, sources of uses of funds in the bank, the accounting system followed in banks and the books, records	Active :learning includes active and interactive participatio n in the learning process through practicing	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from .multiple options

			and documents used.	activities and practical applications	
the second	4	Knowledge and understanding	The bank's technical departments, current accounts division, current account, types of accounts, current accounts, opening a current account, deposit operations, withdrawal operations, transfer operations, interest calculation operations on debit current accounts.	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
the third	4	Knowledge and understanding	Fixed Deposits Division, operations of depositing amounts, operations of calculating interest due on deposits, accounting treatment for withdrawing deposits before the due date, accounting treatment for withdrawing deposits on the due date (), accounting treatment for renewing a deposit with its interest, and accounting treatment for renewing the principal of the deposit without interest.	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
the fourth	3	Knowledge and understanding	Savings Depo Division, conditions opening a savi account, deposi withdrawals, transfers	Active :learning includes active and interactive participatio	Objective :assessment includes the use of tests with predetermined answers, such

				n in the learning process through practicing activities and practical applications .	tests that require a yes or no answer or choosing the correct answer from multiple options
Fifth	4	Knowledge and understanding	Discounting bills of exchange, discounting bills of exchange before the due date for the benefit of the bank's customers who have current accounts in the same bank or in other banks (add), and the accounting treatment of the debtor customer's refusal to pay or his delay in payment.	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
VI	4	Knowledge and understanding	Foreign trade department, buying and selling foreign currencies	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
Seventh	4	Knowledge and understanding	The nature of activity and operation of the credit department, operation and clearing documentary credits	Active learning includes active and interactive participation in the learning process through practicing	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer

				activities and practical applications	from multiple options
VIII	4	Knowledge and understanding	Final accounts, how to prepare the trial balance, how to make adjustment entries, how to prepare the adjusted trial balance, prepare the profits account, how to prepare the financial position statement.	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
Ninth	4	Knowledge and understanding	Accounting in companies, basic concepts, characteristics of accounting diminishing assets.	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
The tenth	4	Knowledge and understanding	Restrictive treatment in oil account drilling and exploration phase of account forms And charts	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options

eleventh	4	Knowledge and understanding	The current experience method, the (capital) costs method and the success efforts method	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
twelfth	4	Knowledge and understanding	Constraint treatment for the drilling excavation phase	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
Thirteenth	3	Knowledge and understanding	Calculating amortization of contracts on percentage basis	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
fourteenth	3	Knowledge and understanding	Accounting insurance companies	Active learning includes active and	Objective assessment includes the use of tests with

				interactive participation in the learning process through practicing activities and practical applications .	predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
Fifteenth	3	Knowledge and understanding	International and local accounting standards for oil account amortization unprepared contracts	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options

23. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc

24. Learning and teaching resources

Required textbooks (methodology, if any)	
Main references (sources)	Specialized Accounting Dr. Ibrahim Al-Musa Al-Sabari and A. Ali Abdul Hus Obada, Baghdad 2011
Recommended supporting books and references (...scientific journals, reports)	Specialized Accounting Dr. Ibrahim Al-Musa Al-Sabari and A. Ali Abdul Hus Obada, Baghdad 2011 "
Electronic references, Internet sites	Unified Iraqi Standards Database: You can search this Iraqi standard and its latest amendments. You can access this base via the official websites

25. Course Name	
Intermediate accounting	
26. Course Code	
27. Semester/ year	
Annual course	
28. Date this description was prepared	
2024/28/3	
29. 1. Available forms of attendance: blended in-person education	
30. Number of study hours (total)/number of units (total)	
5	
31. Name of the course administrator (if more than one name is mentioned)	
Dr. Dargham Shatti	
32. objectives Course	
<p style="text-align: center;"> To know the concept of accounting accurately -1 To become familiar with the concept of financial statements -2 To become familiar with auditing accounts -3 To become familiar with accounting systems -4 To know the income statement -5 To become familiar with the financial statement list -6 To know the cash flow statement -7 To know the expenses and assets -8 </p>	
33. Teaching and learning strategies	
The strategy	<ul style="list-style-type: none"> - 1- Cooperative education strategy and group system - 2- Role-exchange strategy and theatrical acting teaching - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy -
34. Course structure	

Evaluation method	Learning method	Name of the unit or topic	Learning Outcomes	Hours	Weeks
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Introduction to accounting , its nature goals accounting system out put , accounting information users	Knowledge and understanding	4	1
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the	Active learning: includes active and interactive participation in the learning process through practicing activities and	Financial statements, how to prepare them , closing accounts audit , training account , profit and loss account , balance sheet.	Knowledge and understanding	4	2

correct answer from multiple options.	practical applications.				
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Financial statements in industrial organization	Knowledge and understanding	4	3
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Manufacturing statements and operation costs	Knowledge and understanding	4	4
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Income statement	Knowledge and understanding	4	5
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Operation costs and income statement	Knowledge and understanding	4	6
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Profit and loss statement preparation	Knowledge and understanding	4	7
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Financial position statement	Knowledge and understanding	4	8
57					

Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Cash flow statement	Knowledge and understanding	4	9
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Financial statements in commercial organizations Cash Flow.	Knowledge and understanding	4	10
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Work sheet and adjustment entries	Knowledge and understanding	4	11
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Debtors and establishment of doubtful debt reserve	Knowledge and understanding	4	12
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Cash and bank statement reconciliation	Knowledge and understanding	4	13
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Operation and capital expenses, the importance of each, and the impact of mixing between them.	Knowledge and understanding	4	14
Objective assessment: includes the use of tests	Active learning: includes active and	Fixed assets (types, ways, to get them), ca	Knowledge and understanding	4	15

with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	interactive participation in the learning process through practicing activities and practical applications.	purchase , purchase of account , manufacturing gifts.			
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Fixed assets depreciation , reasons and how to requester	Knowledge and understanding	4	16
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Ways to calculate depreciation and ways registration	Knowledge and understanding	4	17
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	How to deal with change of calculated depreciation when the production life change	Knowledge and understanding	4	18
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Selling fixed assets	Knowledge and understanding	4	19
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Replacing fixed assets	Knowledge and understanding	4	20
Objective assessment: includes the use of tests with predetermined answers, such as tests	Active learning: includes active and interactive participation in the	Loss and profit of selling or replacing fixed assets	Knowledge and understanding	4	21

that require answering yes or choosing the correct answer from multiple options.	learning process through practicing activities and practical applications.				
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Type of investments and its conditions	Knowledge and understanding	4	22
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Stocks (profits , selling and purchasing), free stock	Knowledge and understanding	4	23
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Bonds (types , selling and purchasing with face value , conditions)	Knowledge and understanding	4	24
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Selling and purchasing bonds higher than the face value	Knowledge and understanding	4	25
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Selling and purchasing bonds less than the face value	Knowledge and understanding	4	26
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the	Active learning: includes active and interactive participation in the learning process through practicing	Departments accounting (definition)	Knowledge and understanding	4	27
60					

correct answer from multiple options .	activities and practical applications.				
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options .	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Transfer between departments	Knowledge and understanding	4	28
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options .	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Distribute expenses between departments required accounting records(	Knowledge and understanding	4	29
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options .	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Overall review and complete the curriculum	Knowledge and understanding	4	30

Course description form

35. Course Name . Computer applications
36. Course Code
37. Semester/ year
Annual course
38. Date this description was prepared
2024/28/3
39. 1. Available forms of attendance: blended in-person education
40. Number of study hours (total)/number of units (total)
4
41. Name of the course administrator (if more than one name is mentioned)
Name: Mohammed Abd Ulmohsin : : Yamil mohammed.abdulmohsin.inj@atu.edu.iq

42. objectives Course	
	<p style="text-align: center;">Objectives of the study subject</p> <p style="text-align: center;">The student gets to know the concept of computers -1</p> <p style="text-align: center;">that the student becomes familiar with the general rules and foundations of -2 computers</p> <p style="text-align: center;">The student learns computer skills procedures -3</p> <p style="text-align: center;">that the student becomes familiar with computer networks and how to send via -4 e-mail</p> <p style="text-align: center;">the student performs computer work in clerical and accounting software -5 applications</p>

43. Teaching and learning strategies	
The strategy	<ul style="list-style-type: none"> - 1- Cooperative education strategy and group system - 2- Role-exchange strategy and theatrical acting teaching - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy -

44. Course structure					
the week	hour s	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	3	Knowledge : understandir	Internet and E-mail	Active :learning includes active and interactive participation in the learning process through practicing activities and practical application .s	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options
the second	3	Knowledge : understandir	Presentations Power point	Active :learning includes active and interactive participation in the learning process through practicing activities and practical application .s	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options

the third	3	Knowledge : understandin	Use basic terms In computer specialty	Active :learning includes active and interactive participatio n in the learning process through practicing activities and practical applicatio .s	Objective :assessment includes the u of tests with predetermine answers, such tests that require a yes no answer or choosing the correct answe from multiple .options
the fourth	3	Knowledge : understandin	Readings selected topics the field the computer	Active :learning includes active and interactive participatio n in the learning process through practicing activities and practical applicatio .s	Objective :assessment includes the u of tests with predetermine answers, such tests that require a yes no answer or choosing the correct answe from multiple .options
Fifth	3	Knowledge : understandin	Identify computer components	Active :learning includes active and interactive participatio n in the learning process through practicing activities and practical applicatio .s	Objective :assessment includes the u of tests with predetermine answers, such tests that require a yes no answer or choosing the correct answe from multiple .options
VI	3	Knowledge : understandin	Professional computer appropriate use	Active :learning includes active and	Objective :assessment includes the u of tests with

				interactive participation in the learning process through practicing activities and practical applications	predetermined answers, such as tests that require a yes/no answer or choosing the correct answer from multiple options
Seventh	3	Knowledge and understanding	Review and use of intellectual framework terminology For computer	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes/no answer or choosing the correct answer from multiple options
VIII	3	Knowledge and understanding	Uses of a tool about a concept the computer	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes/no answer or choosing the correct answer from multiple options
Ninth	3	Knowledge and understanding	Terms assumptions principles Computerization	Active learning includes active and interactive participation in the learning process	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes/no answer or

				through practicing activities and practical applications	choosing the correct answer from multiple options
The tenth	3	Knowledge : understanding	Readings : computer theory	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple options
eleventh	3	Knowledge : understanding	Introductions : methods computer thought	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple options
twelveth	3	Knowledge : understanding	Readings : computer theory Shapes and cha	Active :learning includes active and interactive participation in the learning process through practicing activities and practical	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple options

				application .s	
Thirteenth	3	Knowledge : understanding	International bodies in the field computers	Active :learning includes active and interactive participation in the learning process through practicing activities and practical application .s	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple .options
fourteenth	3	Knowledge : understanding	Standards preparation committees the computer	Active :learning includes active and interactive participation in the learning process through practicing activities and practical application .s	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple .options
Fifteenth	3	Knowledge : understanding	Computer standards	Active :learning includes active and interactive participation in the learning process through practicing activities and practical application .s	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple .options

45. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc	
46. Learning and teaching resources	
Required textbooks (methodology, if any)	
Main references (sources)	Iraqi Penal Code
Recommended supporting books and references (....scientific journals, reports)	Iraqi Penal Code Guide"
Electronic references, Internet sites	

Course description form

47. Course Name					
COST ACCOUNTING					
48. Course Code					
49. Semester/ year					
Annual course					
50. Date this description was prepared					
2024/28/3					
51. 1. Available forms of attendance: blended in-person education					
52. Number of study hours (total)/number of units (total)					
4					
53. Name of the course administrator (if more than one name is mentioned)					
Name: Rabab adnan alrubaye : : Yamil rabab.fadel@atu.edu.iq					
54. objectives Course					
<p>the general aim , to identify so us enable the student how to practice the cost accounting concepts in the different economic entity for its consideration of information system to enable the management making suitable decisions .</p> <p><u>SPECIFIC OBJECTIVE :-</u> The specific aim , let the student calculate cost elements in order to knowledge the production cost for all system.</p>					
55. Teaching and learning strategies					
The strategy		<ul style="list-style-type: none"> - 1- Cooperative education strategy and group system - 2- Role-exchange strategy and theatrical acting teaching - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy - 			
56. Course structure					
the week	hour s	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	5	Knowledge : understanding	An approach to cost accounting ,cost accounting concept, goals, applications, relationship with financial	Active :learning includes active and interactive participation in the	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a

			accounting, the specific costs.	learning process through practicing activities and practical applications	yes or no answer or choosing the correct answer from multiple options
the second	5	Knowledge : understanding	Cost classification, natural, functional, in base of relationship with unit produced, in base of relationship with production volume.	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes no answer or choosing the correct answer from multiple options
the third	5	Knowledge : understanding	Cost counters, cost units, production units, explanation the attachment between the prime cost and cost centers & units.	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes no answer or choosing the correct answer from multiple options
the fourth	5	Knowledge : understanding	Cost elements materials, material control, material purchase document, price material, components materials cost.	Active :learning includes active and interactive participation in the learning process through practicing activities	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes no answer or choosing the correct answer

				and practical applications	from multiple options
Fifth	5	Knowledge understanding	Material inventory procedures, storage document, storage records, material issued pricing methods, FIFO,LIFO	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes no answer or choosing the correct answer from multiple options
VI	5	Knowledge understanding	Average method ending inventory inventory restriction accounting treatment for normal abnormal spoilage	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes no answer or choosing the correct answer from multiple options
Seventh	5	Knowledge understanding	Level of storage level, maximum level, minimum level, economic order au	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes no answer or choosing the correct answer from multiple options

VIII	5	Knowledge : understanding	Labor control, w document circle payment , mwtho	Active :learning includes active and interactive participatio n in the learning process through practicing activities and practical application .s	Objective :assessment includes the u of tests with predetermine answers, such as tests that require a yes no answer or choosing the correct answe from multiple .options
Ninth	5	Knowledge : understanding	Motivations , ki & important preparation of wa payrolls .	Active :learning includes active and interactive participatio n in the learning process through practicing activities and practical application .s	Objective :assessment includes the u of tests with predetermine answers, such as tests that require a yes no answer or choosing the correct answe from multiple .options
The tenth	5	Knowledge : understanding	Wages problem over time , idle ti premiums holid direct and indi labor entry.	Active :learning includes active and interactive participatio n in the learning process through practicing activities and practical application .s	Objective :assessment includes the u of tests with predetermine answers, such as tests that require a yes no answer or choosing the correct answe from multiple .options
eleventh	5	Knowledge : understanding	Factory overh control, ac expenses ,restrict estimated expen allocate exper	Active :learning includes active and interactive	Objective :assessment includes the u of tests with predetermine

			over all center rules of distributi	participatio n in the learning process through practicing activities and practical application .s	answers, such as tests that require a yes no answer or choosing the correct answer from multiple .options
twelveth	5	Knowledge : understandin	Gross allo distribution meth solo method	Active :learning includes active and interactive participatio n in the learning process through practicing activities and practical application .s	Objective :assessment includes the u of tests with predetermine answers, such as tests that require a yes no answer or choosing the correct answer from multiple .options
Thirteenth	5	Knowledge : understandin	Step method	Active :learning includes active and interactive participatio n in the learning process through practicing activities and practical application .s	Objective :assessment includes the u of tests with predetermine answers, such as tests that require a yes no answer or choosing the correct answer from multiple .options
fourteenth	5	Knowledge : understandin	Commutative method .	Active :learning includes active and interactive participatio n in the learning process through	Objective :assessment includes the u of tests with predetermine answers, such as tests that require a yes no answer or choosing the

				practicing activities and practical applications	correct answers from multiple options
Fifteenth	5	Knowledge understanding	Absorption rate accounting procedures adjusted over under applied for	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes/no answer or choosing the correct answer from multiple options

57. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc

58. Learning and teaching resources

Required textbooks (methodology, if any)	
Main references (sources)	Iraqi Penal Code
Recommended supporting books and references (...scientific journals, reports)	Iraqi Penal Code Guide"
Electronic references, Internet sites	Unified Iraqi Standards Database: You can search this Iraqi standard and its latest amendments. You can access this base via the official websites

Course description form

1. Course Name	Research project
2. Course Code	
3. Semester/ year	Quarterly
4. Date this description was prepared	2024/ /
5. 1. Available forms of attendance: blended in-person education	
6. Number of study hours (total)/number of units (total)	2
7. Name of the course administrator (if more than one name is mentioned)	

8. objectives Course

Objectives of the study subject

- 1- Contributing to the advancement of science in all aspects.
- 2- Developing the student researcher's capabilities in the field of scientific research.
- 3- Enhancing the student researcher's skills in dealing with issues related to the formal aspects of writing scientific research.
- 4- Developing the student researcher's ability to benefit from the information available in libraries and on the Internet.
- 5- Accustoming the student to following the approved scientific methods and rules in writing research.

9. Teaching and learning strategies

The strategy

- 1- Theoretical lectures.
- 2- Cooperative education strategy and group system.
- 3- Pen and paper strategy.
- 4- Brainstorming strategy and stimulating creative thinking.

10. Course structure

the week	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	2	Knowledge understanding	Introduction to the scientific research method: science, scientific knowledge, scientific theory	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from .multiple options
the second	2	Knowledge understanding	General concepts of the scientific method, goals, elements of scientific research	Active :learning includes active and interactive participation in the learning process through practicing activities and practical	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options

				applications .	
the third	2	Knowledge understanding	Research problem: its sources, importance	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
the fourth	2	Knowledge understanding	Research objectives, research plan, procedures	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Fifth	2	Knowledge understanding	Use of references, library, classification, scientific documentation	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options

VI	2	Knowledge understanding	Scientific research tools, observation, questionnaire, and interview	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Seventh	2	Knowledge understanding	Sample: selection, types, sample size	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
VIII	2	Knowledge understanding	Research methods: historical research method, importance, collecting sources, criticism	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Ninth	2	Knowledge understanding	Systems analysis approach: concept, steps, stages,	Active :learning includes active and interactive	Objective :assessment includes the use of tests with predetermined

			areas, and tasks of the systems analyst	participation in the learning process through practicing activities and practical applications	answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
The tenth	2	Knowledge understanding	Descriptive research method: importance, types	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
eleventh	2	Knowledge understanding	Experimental research methodology: importance, experimental control, experimental designs.	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
twelveth	2	Knowledge understanding	Writing the scientific research, title, and choosing the title	Active learning includes active and interactive participation in the learning process through	Objective assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the

				practicing activities and practical applications .	correct answer from multiple .options
Thirteenth	2	Knowledge understanding	Writing style, research components	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
fourteenth	2	Knowledge understanding	Conditions for scientific research, important steps in scientific research, conditions that must be met by the researcher	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Fifteenth	2	Knowledge understanding	Scientific research institutions in Iraq, obstacles to scientific research, the reality of scientific research	Active :learning includes active and interactive participation in the learning process through practicing activities and practical	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options

				applications	
11. Course evaluation					
Grade distribution 20 Editorial + 10 activity = 30 70 Graduation project					
12. Learning and teaching resources					
Required textbooks (methodology, if any)			1- Scientific research methods, Dr. Abdul Rahman Badawi 2- Scientific research methods, Dr. Muhammad Sarhan 3- Literary Research Methodology, Dr. Ali Jawad Al-Taher		
Main references (sources)					
Recommended supporting books and references (...scientific journals, reports)					
Electronic references, Internet sites					

لمقرر باللغة الانكليزية : محاسبة متوسطة

Evaluation method	Learning method	Name of the unit or topic	Learning Outcomes	hours	Weeks
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Introduction to accounting , its nature goals accounting system output , accounting information users	Knowledge and understanding	4	1
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Financial statements, how to prepare them , closing accounts audit , training account , profit and loss account , balance sheet.	Knowledge and understanding	4	2
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Financial statements and industrial organization	Knowledge and understanding	4	3

Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Manufacturing statements and operation costs	Knowledge and understanding	4	4
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Income statement	Knowledge and understanding	4	5
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Operation costs and income statement	Knowledge and understanding	4	6
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Profit and loss statement preparation	Knowledge and understanding	4	7
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Financial position statement	Knowledge and understanding	4	8
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Cash flow statement	Knowledge and understanding	4	9
Objective assessment: includes the use of tests	Active learning: includes active and	Financial statements in commercial	Knowledge and understanding	4	10
79					

with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	interactive participation in the learning process through practicing activities and practical applications.	organizations Cash Flow.			
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Work sheet and adjustment entries	Knowledge and understanding	4	11
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Debtors and establish doubtful debt reserve	Knowledge and understanding	4	12
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Cash and bank statement reconciliatio	Knowledge and understanding	4	13
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Operation and capital expenses , the importance of each, and the impact of mixing between them.	Knowledge and understanding	4	14
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Fixed assets (types, ways, to get them), ca purchase , purchase of account , manufacturin gifts.	Knowledge and understanding	4	15
Objective assessment: includes the use of tests with predetermined answers, such as tests	Active learning: includes active and interactive participation in the	Fixed assets depreciation , reasons and how to requester i	Knowledge and understanding	4	16

that require answering yes or choosing the correct answer from multiple options.	learning process through practicing activities and practical applications.				
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Ways to calculate depreciation and ways registration	Knowledge and understanding	4	17
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	How to deal with change of calculated depreciation when the production life change	Knowledge and understanding	4	18
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Selling fixed assets	Knowledge and understanding	4	19
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Replacing fixed assets	Knowledge and understanding	4	20
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Loss and profit of selling or replacing fixed assets	Knowledge and understanding	4	21
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the	Active learning: includes active and interactive participation in the learning process through practicing	Type of investments and its conditions	Knowledge and understanding	4	22
81					

correct answer from multiple options .	activities and practical applications.				
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options .	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Stocks (profits , selling purchasing), free stock	Knowledge and understanding	4	23
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options .	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Bonds (types , purchasing with face value , conditions(	Knowledge and understanding	4	24
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options .	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Selling and purchasing bonds higher then the face value	Knowledge and understanding	4	25
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options .	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Selling and purchasing bonds less then the face value	Knowledge and understanding	4	26
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options .	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Departments accounting (definition(	Knowledge and understanding	4	27
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options .	Active learning: includes active and interactive participation in the learning process through practicing activities and	Transfer between departments	Knowledge and understanding	4	28
82					

	practical applications.				
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options .	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Distribute expenses between departments required accounting records(	Knowledge and understanding	4	29
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options .	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Overall review and complete the curriculum	Knowledge and understanding	4	30

Course Description Form

59. Course Name:	English Language
60. Course Code:	First stage
61. Semester / Year:	2023-2024
62. Description Preparation Date:	2024/ 3 / 26
63. Available Attendance Forms:	In-person
64. Number of Credit Hours (Total) / Number of Units (Total)	14 units /30 hours
65. Course administrator's name (mention all, if more than one name)	Name: Ahmed Abdulhadi Musa Email: ahmed.abdul-hadi.inj@atu.edu.iq
66. Course Objectives	

Course Objectives	6. Providing knowledge of English grammar for students 7. 2. Increase students' ability to understand literary texts 8. 3. Develop students' abilities in listening, speaking, reading and writing skill English language. 9. Encouraging students to use the English language. 10. Enriching students with vocabularies of English language, focusing on its ru and knowing the difference between the tenses and when to use each te correctly
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67. Teaching and Learning Strategies

Strategy	1. Collaboration among students 2. Sharing information 3. Increase self-confidence 4. Giving opinion and criticism 5 Getting the students to understand what they are reading and listening to 6. Understanding how to form sentences with correct grammar. 7. discussion, giving examples, gather information from online websites, illustrations and direct presentations
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68. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-4	4	Giving the student an introduction to auxiliary verbs, behavior and social relations, such as greetings, Introduction, and the names of countries, capitals, and cities	Unit One: Hello + Unit Two: Your world	Theoretical lecturing, cooperative learning, discussion	Theoretical exams and oral evaluation
5-8	4	students learn some basic concepts such as individual personal information, job titles - indefinites, definitions, possessive adjectives, and how to formulate questions and negations	Unit Three: All about you + Unit Four: Family and friends	=	=
9-12	4	The student learns to use vocabularies of games, food and drink / the simple present tense / articles - Vocabularies of time / negation and interrogation with the simple present tense	Unit Five: The way I live + Unit Six: Every day	=	=
13-14	2	The student learns to use the pronouns "possession" and to formulate questions -Reviewing previous units	Unit Seven: My favourites + Review of previous units	=	=
15	1				Exam

16 – 17	2	vocabularies of rooms and furniture /prepositions	Unit Eight: Where I live	=	=
18 – 21	4	To learn how to start conversations / time expressions / simple past tense - adverb	Unit Nine: Times past + Unit Ten: We had a great time!	=	=
22 - 25	4	The student learns to show ability, inability, adverbs/request and offer/ preferences	Unit Eleven: I can do that! + Unit Twelve: Please and thank you	=	=
26 - 29	4	The use of the simple present tense with the present continuous tense in affirmative, negation and interrogation / using the present continuous tense to denote the future tense /reviewing the present, past and future tenses	Unit Thirteen: Here and now + Unit Fourteen: It's Time to go!	=	=
30	1				Exam

69. Course Evaluation

First semester: (20 written + 5 activities)
 Second semester: (20 written + 5 activities)
 Final: 50 marks
 Final grade: 100 marks

70. Learning and Teaching Resources

- New Headway Plus (Beginner) , John and Liz Soars, Oxford (Student's Book)
- New Headway Plus (Beginner) , John and Liz Soars, Oxford (Workbook)
- Sources from the Internet
- Textbooks approved by the scientific committee and reports that match the curriculum terms.
- selected topics from "English Grammar in use "
- <https://elt.oup.com/student/headway/cc=global&sellLanguage=en>

Course description form

71. Course Name
Accounting firms
72. Course Code
73. Semester/ year
Annual course
74. Date this description was prepared

2024/28/3					
75. 1. Available forms of attendance: blended in-person education					
76. Number of study hours (total)/number of units (total)					
4					
77. Name of the course administrator (if more than one name is mentioned)					
Name: : M.M. Iyad Adel Al-Fayad : : Yamil inij.ayd@atu.edu.iq					
78. objectives Course					
<p>The student will be familiar with the concept of corporate accounting -1 at the student becomes familiar with the general rules and principles of -2 private sector companies the student will learn the procedures for capital formation in joint-stock and -3 joint-stock companies the student will be familiar with the final accounts, distribution of profits, -4 joining and separation of partners, as well as the liquidation of companies the student carries out accounting work in private sector companies (joint -5 and joint stock companies)</p>					
79. Teaching and learning strategies					
The strategy		<ul style="list-style-type: none"> - 1- Cooperative education strategy and group system - 2- Role-exchange strategy and theatrical acting teaching - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy - 			
80. Course structure					
the week	hour s	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	4	Knowledge understanding	Introduction to corporate accounting People - types and procedures Formation of joint liability companies And publicize it	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from .multiple options
the second	4	Knowledge understanding	Proof of the partners' in-kind shares In capital	Active :learning includes active and interactive participatio	Objective :assessment includes the us of tests with predetermined answers, such

				n in the learning process through practicing activities and practical applications .	tests that require a yes or no answer or choosing the correct answer from multiple .options
the third	4	Knowledge understanding	Proof of partners' shares in RAS Money and rations	Active :learning includes active and interactive participatio n in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
the fourth	3	Knowledge understanding	Proof of in-kind and cash shares For capital partners	Active :learning includes active and interactive participatio n in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Fifth	4	Knowledge understanding	Proof of in-kind and cash shares For capital partners	Active :learning includes active and interactive participatio n in the learning process through practicing	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer

				activities and practical applications	from multiple options
VI	4	Knowledge understanding	Increasing decreasing capital in joint liability companies	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
Seventh	4	Knowledge understanding	Final account distribution profits, methods distributing profits and losses	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
VIII	4	Knowledge understanding	Types distribution profits and losses - Equal distribution distribution agreed proportions	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options

Ninth	4	Knowledge understanding	Assumptions terminology And account principles.	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
The tenth	4	Knowledge understanding	Distribution capital ratios The partners given a benefit top Money distribute balance specific proportions	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
eleventh	4	Knowledge understanding	Giving partners salary or rewards exchange for their services, distributing balance specific proportions, granting partners interest and capital	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
twelveth	4	Knowledge understanding	Corporate withdrawals their benefits..	Active :learning includes active and	Objective :assessment includes the use of tests with

				interactive participation in the learning process through practicing activities and practical applications .	predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Thirteenth	3	Knowledge understanding	Partner loan interest	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
fourteenth	3	Knowledge understanding	Change partners' agreement, amendment Basis distributing profits and loss	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Fifteenth	3	Knowledge understanding	Revenue, cap and defec expenses, importance differentiating between expenses, and effects confusing ther	Active :learning includes active and interactive participation in the learning process	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or

				through practicing activities and practical applications	choosing the correct answer from multiple options
81. Course evaluation					
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc					
82. Learning and teaching resources					
Required textbooks (methodology, if any)					
Main references (sources)			Iraqi Penal Code		
Recommended supporting books and references (...scientific journals, reports)			Iraqi Penal Code Guide"		
Electronic references, Internet sites			Unified Iraqi Standards Database: You can search this Iraqi standard and its latest amendments. You can access this base via the official websites		

Course description form

83. Course Name	
Unified accounting system	
84. Course Code	
85. Semester/ year	
Annual course	
86. Date this description was prepared	
2024/28/3	
87. 1. Available forms of attendance: blended in-person education	
88. Number of study hours (total)/number of units (total)	
4	
89. Name of the course administrator (if more than one name is mentioned)	
Name: : M.M. Iman Hashem Nehme : : Yamileman.nehme@atu.edu.iq	
90. objectives Course	
<p>general goal: To teach the student the general foundations and concepts of the accounting system, how to prove record transactions, keep their records, and prepare final accounts</p> <p>specific objective: How to keep records of the system and entry transactions according to the unified accounting system</p>	
91. Teaching and learning strategies	
The strategy	<ul style="list-style-type: none"> - 1- Cooperative education strategy and group system - 2- Role-exchange strategy and theatrical acting teaching - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy

92. Course structure					
the week	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	4	Knowledge understanding	The unified accounting system, accounting guide, innovations in the unified accounting system	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
the second	4	Knowledge understanding	Fixed asset accounts and methods of obtaining them,	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
the third	4	Knowledge understanding	To buy in the local market The	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options

the fourth	3	Knowledge understanding	To be created contractors (records of body ordering work)	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Fifth	4	Knowledge understanding	Construction by contractors (executing agency records) Branches of accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
VI	4	Knowledge understanding	Accounting as a profession, Organizations And special institutes	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Seventh	4	Knowledge understanding	Read the text about Accounting concept..	Active :learning includes active and interactive	Objective :assessment includes the use of tests with predetermined

				participation in the learning process through practicing activities and practical applications .	answers, such tests that require a yes or no answer or choosing the correct answer from multiple options .
VIII	4	Knowledge understanding	Donations gifts (records the donor and donor)	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options .
Ninth	4	Knowledge understanding	In-house manufacturing, central finance	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options .
The tenth	4	Knowledge understanding	Creation of as by committees	Active :learning includes active and interactive participation in the learning process through	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the

				practicing activities and practical applications	correct answer from multiple options
eleventh	4	Knowledge understanding	Writing off selling fixed assets Stock of goods held by others	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
twelveth	4	Knowledge understanding	Introduction inventory accounts, purchasing	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
Thirteenth	3	Knowledge understanding	Standards preparation committees Accounting	Active learning includes active and interactive participation in the learning process through practicing activities and practical	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options

				applications .	
fourteenth	3	Knowledge understanding	Stock commodity supplies from local market	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
Fifteenth	3	Knowledge understanding	Revenue expenditures	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options

93. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc

94. Learning and teaching resources

Required textbooks (methodology, if any)	
Main references (sources)	Iraqi Penal Code
Recommended supporting books and references (...scientific journals, reports)	Iraqi Penal Code Guide"
Electronic references, Internet sites	Unified Iraqi Standards Database: You can search this Iraqi standard and its latest amendments. You can access this base via the official websites

course description form

65. Course Name					
Accounting readings in English					
66. Course Code					
67. Semester/ year					
Annual course					
68. Date this description was prepared					
2024/28/3					
69. 1. Available forms of attendance: blended in-person education					
70. Number of study hours (total)/number of units (total)					
3					
71. Name of the course administrator (if more than one name is mentioned)					
Name: M. M. Nahida Hassan Murad Al-Fatlawi : : Yamil					
72. objectives Course					
<p>Introducing the student to the principles, rules, and purpose of auditing, and .1 .introducing the laws and regulations that regulate the auditor's access the student should know the qualifications required for the auditor who .2 conducts the audit work to enable the student to practice the auditing process using appropriate .3 means the student learns about internal control in light of electronic data operation, .4 introduction to the computer, and the nature of the internal electronic accounting .system in light of the computer the student must master the auditing process and its role in detecting fraud .5 and forgery</p>					
73. Teaching and learning strategies					
The strategy		<ul style="list-style-type: none"> - 1- Cooperative education strategy and group system - 2- Role-exchange strategy and theatrical acting teaching - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy - 			
74. Course structure					
the week	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	3	Knowledge and understanding	The origins and development of auditing, Its definition and objectives, the difference between accounting and auditing	Active learning includes active and interactive participation in the learning process through practicing activities and	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options

				practical applications	
the second	3	Knowledge understanding	Types of auditing: full and partial auditing, final and continuous auditing, mandatory and optional auditing. Active learning: includes active and interactive participation in the learning process through practical activities and applications. Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options

			answer or choosing the correct answer from multiple options.		
the third the fourth Fifth	4	Knowledge : understandin	Learn about the basic terms in accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
the six sSeventh	3	Knowledge : understandin	Errors and fraud the reasons committing error the role of auditor in treatment and correction errors and fraud Applied cases	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
VIII	3	Knowledge : understandin	Internal control system, internal control system, auditor's position on	Active :learning includes active and interactive participation in the learning process through practicing activities	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer

			the components of internal control systems	and practical applications	from multiple options
Ninth- The tenth eleventh	3	Knowledge understanding	Ways and means of examining and evaluating internal control systems at cases and evaluating internal control systems in establishments, preliminary studies for the audit process.	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
twelfth	3	Knowledge understanding	R Qualifications, the auditor, rights and duties of auditor under I legislation. The I Accounting Regulatory Standards Board and Auditor Standards. Regulations Practicing Profession Accounts No. 1984 Code professional conduct for Association Accountants Auditors	Active learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
VIII	3	Knowledge understanding	Terminology review Intellectual framework accounting	Active learning includes active and interactive participation in the learning	Objective assessment includes the use of tests with predetermined answers, such as tests that require a yes or no

				process through practicing activities and practical applications .	answer or choosing the correct answer from multiple .options
Ninth	3	Knowledge understanding	Assumptions terminology And accounting principles.	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
The tenth	3	Knowledge understanding	Readings in Accounting theory, entries And curricula Accounting thought	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications .	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options
eleventh	3	Knowledge understanding	Readings in the Accounting, forms And charts.	Active :learning includes active and interactive participation in the learning process through practicing activities and	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple .options

				practical applications	
twelfth Thirteenth	3	Knowledge understanding	Professional institutes And international bodies in accounting field	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
fourteenth	3	Knowledge understanding	Standards preparation committees Accounting	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options
fourteenth Fifteenth	3	Knowledge understanding	Qualities qualifications the auditor, rights and duties of auditor under I legislation. The I Accounting Regulatory Standards Board and Auditor Standards. Regulations Practicing Profession Accounts No. 1984	Active :learning includes active and interactive participation in the learning process through practicing activities and practical applications	Objective :assessment includes the use of tests with predetermined answers, such tests that require a yes or no answer or choosing the correct answer from multiple options

			Code professional conduct for Association Accountants Auditors		
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