

**Ministry of Higher Education and Scientific Research
Scientific Supervision and Scientific Evaluation Apparatus
Directorate of Quality Assurance and Academic Accreditation
Accreditation Department**



**Academic program and
course description guide
Accounting Technologies
Department**

2025

Introduction:

The educational program is considered a coordinated and organized package of academic courses that includes procedures and experiences organized in the form of academic 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

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

academic program after updating the This guide, in its second edition, includes a description of the vocabulary and paragraphs of the previous guide in light of the latest developments in the educational system in Iraq, which included a description of the academic program in its traditional form (annual, addition to adopting the description of the academic program circulated according to the book quarterly), in on 5/3/2023 regarding programs that adopt the Bologna 2906 .3/ T.M.3 ,of the Department of Studies .Process as a basis for their work

In this area, we can only emphasize the importance of writing descriptions of academic programs and .to ensure the smooth conduct of the educational process courses

Concepts and terminology:

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

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

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

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

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

All courses/study subjects included in the academic program according to the approved **:Curriculum structure** 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 the A consistent set of knowledge, skills, and values **:Learning outcomes** successful completion of the academic program. The learning outcomes for each course must be determined .in a way that achieves the program objectives

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

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

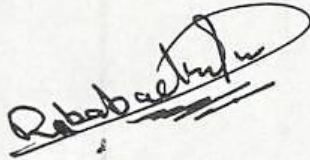
Final Certificate Name: Diploma in of Accounting Techniques

Academic System: Annual

Description Preparation Date: 23-3-2025

File Completion Date: 11-6-2025

Signature:



Head of Department Name:

Dr. Rabab adnan fadhil

Date: 2025/6/11

Signature:



Scientific Associate Name:

Dr. Salah Mahdi Saleh

Date:

The file is checked by: Dr. Abdul-wahab A Hasan Shweliya

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

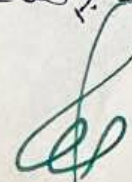
Date:

2025/6/11

Signature:



Handwritten signature of Dr. Haider Abdul Hassan Balah



Approval of the Dean

Dr. Haider Abdul Hassan Balah

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

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

6. Program structure

* comments	percentage	Study unit	Number of courses	Program structure
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	%38.5	22	12	Enterprise requirements
	%11.1	12	3	College requirements
	%72.2	78	9	Department requirements
Summer training hours		-	2 months	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	(1) Computer Applications Computer Application (1).	1	2
	4	Human Rights	1	-
	2	English language	1	1
		Arabic language	1	
		the total	14	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	1	
		Scientific research methodology	2	2
		Baath Party crimes	1	
		Human Rights	1	-
		Corporate accounting	2	
		Arabic language	1	
		the total	14	18

8. Expected learning outcomes of the programme

Knowledge

-- The student will gain a deep understanding of the concepts and theories related to accounting techniques

- 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 .practical cases through group discussions, problem solving, and independent analysis of
- 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 the techniques used enhance students' understanding of .in the field
- 4- For Presentations and Visuals: Presentations and visual materials such as photos and videos a 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 a 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- progress on an ongoing basis by assigning regular tasks and 'Evaluate students : assessment .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- performance can be evaluated by carrying out practical exercises that 'Students : assessment .simulate the process of collecting and analyzing forensic evidence
- 3- Project Evaluation: Students can be evaluated by giving them applied forensic analysis .projects
- 4- Individual interviews can be used to assess students' skills and understanding of : Assessment 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. Teaching Staff

Full Name	Academic Title	Degree	Specialization (Specific)	Specialization (General)	Staff Type
Asst. Prof. Dr. Firas Fadel Mohammed	Assistant Professor	Ph.D.	Image Processing / Artificial Intelligence	Information and Communication Engineering	Permanent
Mustafa Salam Abdulzahra	Assistant Lecturer	M.Sc.	Accounting	Accounting	Permanent
Dhirgham Ismail Abdulmajid	Lecturer	M.Sc.	Management	Business Administration	Permanent
Anwar Hashem Aboud	Assistant Professor	High Diploma (Equivalent to Master)	Tax Accounting	Taxation	Permanent
Dr. Rabab Adnan Fadel	Lecturer	Ph.D.	Financial Accounting and Auditing	Accounting	Permanent
Jilan Jasem Mohammed	Assistant Lecturer	M.Sc.	Arabic Language	Arabic Language	Permanent
Waleed Abdulkarim	Assistant Lecturer	M.Sc.	Arabic Language	Arabic Language	Permanent

Mohammed			and Literature		
Mohammed Abdulmohsen Aswad	Assistant Lecturer	M.Sc.	Computer Engineering Techniques	Computer Engineering Techniques	Permanent
Khalid Ali Mahdi	Assistant Lecturer	M.Sc.	Accounting and Finance	Accounting	Permanent
Huda Ameen Alawi	Assistant Lecturer	M.Sc.	Financial Accounting and Auditing	Accounting	Permanent
Eyad Adel Abdulhassan	Assistant Lecturer	M.Sc.	Financial Accounting	Accounting	Permanent
Zahraa Raad Radi	Lecturer	Ph.D.	Development	Economics	Permanent
Athraa Mahdi Hussein	Lecturer	Ph.D.	Analytical, Semiotic and Linguistic Curricula	Arabic Language	Permanent
Anwar Sabah Khudair	Assistant Lecturer	M.Sc.	Accounting	Accounting	Permanent
Abdullah Zuhair Hakim	Assistant Lecturer	M.Sc.	History	Islamic History	Permanent
Ibtisam Kadhem Jasem	Assistant Lecturer	M.Sc.	Political Science	Political Science	Permanent
Riam Mohammed Abbas	Assistant Lecturer	M.Sc.	Cost and Managerial Accounting	Accounting	Permanent
Hafidh Khudair Abbas	Assistant Lecturer	B.Sc.	Accounting	Accounting	Permanent
Dhirgham Mohammed Shati	Lecturer	Ph.D.	Management	Management	Permanent / Part-time
Riam Mohammed Abbas	Assistant Lecturer	M.Sc.	Cost and Managerial Accounting	Accounting	Permanent
Maryam Neama	Assistant Lecturer	M.Sc.	Cost and Managerial Accounting	Accounting	Permanent

Professional development

Orienting new faculty members

time faculty at the institution -time, and part-describes the process used to orient new, visiting, full Briefly .and department levels

Professional development for faculty members

for faculty members Briefly describe the academic and professional development plan and arrangements .such as teaching and learning strategies, assessment of learning outcomes, professional development, etc

1. Introduction to the Department: A comprehensive introduction to the Forensic Technologies s objectives and available areas of 'Department is provided, by clarifying the department specialization. The department also explains the academic programs offered and courses available.
2. Clarification of Academic Requirements: Academic requirements are explained to new, visiting, time faculty. This includes the academic requirements needed to teach in the -part time and-full 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. Guidance: Faculty members are mentored at the institution and department Academic and Research 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

11. 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).

12. The most important sources of information about the program

.Remember briefly

- 1– Forensic To view the institute website Visit the university or : or institute website The university

Through it, you can obtain detailed information about courses, admission program Techniques requirements, costs, duration, important dates, practical experience, academic members, and . other important information

- 2- . Technologies Department for information Contact faculty in the Forensic : Contacting Faculty
- 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 events are to speak directly These in The department participates Which .techniques are held hand information –representatives of universities or educational institutions and obtain first with .about available programs

13. Program development plan

- 1- of the Ministry of Health (Forensic Medicine Departments) and the Analysis of the requirements s Forensic Evidence Department. A comprehensive analysis of the needs of 'Ministry of Interior forensic techniques. Taking into account developments to develop conducted is these institutions 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

skills chart Program

				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	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Arabic language		Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Calculator 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 stag	Cost accounting	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Accounting system	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Audit	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Intermediate Accounting	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Corporate accounting	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	English language	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Arabic language	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Specialized accounting	help	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Calculator 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					
2025/28/3					
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>at the student gets to know the concept of accounting accurately in the -1 .English language</p> <p>the student should link the concept of accounting to other sciences in the -2 .English language</p> <p>the student must accurately identify the branches of accounting in a language -3 .other than English</p> <p>the student should employ accounting tools in analysis in the English -4 .language</p> <p>.The student must master the accounting course in English -5 .That the student understands accounting terminology in English -5</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
first the	4	Knowledge and understand	Introduction to basic English terms	Active learning: includes active and interactive participation	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a

				in the learning process through practicing activities and practical applications	yes or no answer or choosing the correct answer from multiple options
the second	4	Knowledge and understand	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 as tests that require a yes or no answer or choosing the correct answer from multiple options
the third	4	Knowledge and understand	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 and understand	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 and	Definition of	Active learning:	Objective assessment:

		understand	accounting Branches of accounting	includes active and interactive participation in the learning process through practicing activities and practical applications	includes the use tests with predetermined answers, such as tests that require or no a yes answer or choosing the correct answer from multiple options
VI	4	Knowledge and understand	Accounting a profession, Organizations And speciali institutes	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment: includes the use 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 understand	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 with tests predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options
VIII	4	Knowledge and understand	Terminology review Intellectual framework accounting	Active learning: includes active and interactive participation in the learning process through practicing activities and practical	Objective assessment: includes the use tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple options

				.applications	
Ninth	4	Knowledge and understand	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 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 understand	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 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 understand	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 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 and understand	Professional institutes And internatio bodies in accounting field	Active learning: includes active and interactive participation in the learning process	Objective assessment: includes the use tests with predetermined answers, such as tests that require a yes or no answer or

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

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

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 and understand	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 and understand	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 as tests that require a yes or no answer or choosing the correct answer from multiple .options
the third	4	Knowledge and understand	Learn about the basic terms in accounting	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
the fourth	4	Knowledge and 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 and 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 and 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 and understanding	Read the text about Accounting	Active learning: includes	Objective assessment: includes the use

			concept..	active and interactive participation in the learning process through practicing activities and practical applications	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 and understand	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 and understand	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 and understand	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 and understand	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 as tests that require a yes or no answer or choosing the correct answer from multiple options
twelveth	4	Knowledge and understand	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 as tests that require a yes or no answer or choosing the correct answer from multiple options
Thirteenth	3	Knowledge and understand	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 as tests that require a yes or no answer or choosing the correct answer from multiple options
fourteenth	3	Knowledge and understand	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 as tests that require a yes or no answer or choosing the

				practicing activities and practical applications	correct answers from multiple options
Fifteenth	3	Knowledge and 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

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 (...reports ,scientific journals)	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. Name Course	Accounting readings in English
17. Course Code	
18. Semester/ year	Annual course
19. Date this description was prepared	2025/28/3
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)	Name:ADRAA MAHDI : : Yamil adraa.mahdi.inj@atu.edu.iq
23. objectives Course	

	<p>That the student gets to know the concept of accounting accurately in the -1 .English language</p> <p>The student should link the concept of accounting to other sciences in the -2 .English language</p> <p>The student must accurately identify the branches of accounting in a -3 .language other than English</p> <p>The student should employ accounting tools in analysis in the English -4 .language</p> <p>.The student must master the accounting course in English -5</p> <p>.That the student understands accounting terminology in English -6</p>
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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 and understand	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 and understand	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 as tests that require a yes or no answer or choosing the correct answer from multiple options
the third	4	Knowledge and	Learn about the basic	Active learning:	Objective assessment:

		understand	terms in accounting	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 fourth	3	Knowledge and understand	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 and understand	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 and understand	Accounting as a profession, Organizations And special institutes	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	
Seventh	4	Knowledge and understand	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 and understand	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 as tests that require a yes or no answer or choosing the correct answer from multiple .options
Ninth	4	Knowledge and understand	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 as tests that require a yes or no answer or choosing the correct answer from multiple .options
The tenth	4	Knowledge and understand	Readings in Accounting theory, entries And curricula Accounting thought	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 or no answer or

				through practicing activities and practical applications	choosing the correct answer from multiple options
eleventh	4	Knowledge and understand	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 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 and understand	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 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 understand	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 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 understand	Readings standards Financial Accounting.	Active learning: includes active and interactive	Objective assessment: includes the use tests with predetermined

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

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) (sources) Main references	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. Arabic Language :Course name
2. Course code
3. Semester :Semester/Year
4. 2024/4/6 : preparation of this description of Date

5. person education-in :Available forms of attendance

6. Number of study hours (total) / Number of units (total)

30 :Total number of hours
30 :Total number of units

7. Name of the course administrator (if more than one name is mentioned)

:University Ameer -Al Jilan Jassim Mohammed .Lecturer: M.Mjilan.jassim.inj@atu.edu.iq

8. objectives Course

- Course objectives
Enabling students to master Arabic language skills and issues at all levels: phonetics, morphology, -1 .and stylistics ,grammar, semantics
.skills in listening, reading and expression 'Developing students -2
Developing positive attitudes and values among students towards their Arabic language, linked to religion .and Arab heritage

9. strategies Teaching and learning

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

10. Course structure

Evaluation method	Learning method	or Name of unit topic	Learning outcomes	watch es	a week
Objective assessment: This involves the use of tests with predetermined answers, such as tests yes or a that require no answer from .multiple choices	Active learning: It includes effective and interactive participation in the learning process through practicing scientific activities . and applications	Introduction to the -linguistic error tied and long taa	knowledge a understandir	2	1
Objective assessment: This involves the use tests with of predetermined answers, such as tests that require a yes or no answer or multiple .choices	Active learning: It includes effective and interactive participation in the learning process through practicing scientific activities . and applications	Rules for writing the and extended shortened alif, and t solar and lunar letter	knowledge a understandir	2	2
Objective assessment: This involves the use of tests with predetermined answers, such as tests require a yes or that	Active learning: It includes effective and interactive participation in the learning process through practicing scientific activities	Dad and Tha	knowledge a understandir	2	3

no answer or multiple .choices	. and applications				
Objective assessment: This involves the use of tests with predetermined answers, such as tests that require a yes or no answer or multiple .choices	Active learning: It includes effective and interactive participation in the learning process through practicing scientific activities . and applications	Writing the hamza	knowledge a understandir	2	4
Objective assessment: This involves the use of tests with predetermined answers, such as tests that require a yes or no answer or multiple .choices	Active learning: It includes effective and interactive participation in the learning process through practicing scientific activities . and applications	punctuation marks	knowledge a understandir	2	5
Objective assessment: This involves the use of tests with predetermined answers, such as tests that require a yes or no answer or multiple .choices	Active learning: It includes effective and interactive participation in the learning process through practicing scientific activities . and applications	Noun, verb, and the difference between them	knowledge a understandir	2	6
Objective assessment: This involves the use of tests with predetermined answers, such as tests require a yes or that no answer or multiple .choices	Active learning: It includes effective and interactive participation in the learning process through practicing activities scientific . and applications	Effects	knowledge a understandir	2	7
assessment: Objective This involves the use of tests with predetermined answers, such as tests that require a yes or no answer or multiple .choices	Active learning: It includes effective and interactive participation in the learning process through practicing scientific activities . and applications	number	knowledge a understandir	2	8
Objective assessment: This involves the use of tests with predetermined answers, such as tests that require a yes or	Active learning: It includes effective and interactive participation in the learning process through practicing scientific activities	Common language errors applications	knowledge a understandir	2	9

no answer or multiple .choices	. and applications				
Objective assessment: This involves the use of tests with predetermined answers, such as tests that require a yes or no answer or multiple .choices	Active learning: It includes effective and interactive participation in the learning process through practicing scientific activities . and applications	Noon, Tanween, and the meanings of prepositions	knowledge and understanding	2	10
Objective assessment: This involves the use of tests with predetermined answers, such as tests that require a yes or no answer or multiple .choices	Active learning: involves active and interactive participation in the learning process through practicing activities and .applications Scientific	Formal aspects of administrative .discourse	knowledge and understanding	2	11
Objective assessment: This involves the use of tests with predetermined answers, such as tests that require a yes or no answer or multiple .choices	Active learning: It includes effective and interactive participation in the learning process through practicing scientific activities . and applications	The language of administrative discourse	knowledge and understanding	2	12
Objective assessment: This involves the use of tests with predetermined answers, such as tests that require a yes or no answer or multiple .choices	Active learning: It includes effective and interactive participation in the learning process through practicing scientific activities . and applications	Examples of administrative correspondence	knowledge and understanding	2	13
Objective assessment: This involves the use of tests with predetermined answers, such as tests that require a yes or no answer or multiple .choices	Active learning: It includes effective and interactive participation in the learning process through practicing scientific activities . and applications	linguistic errors	knowledge and understanding	2	14
Objective assessment: This involves the use of tests with predetermined answers, such as tests	Active learning: It includes effective and interactive participation in the learning process through practicing	Samples of administrative books	knowledge and understanding	2	15

that require a yes or no answer or multiple choices	scientific activities . and applications				
11. Course Evaluation					
Grade distribution writing + 10 activity = 30 20 Final 70					
12. Learning and teaching resources					
		s Alfiyyah's explanation of Ibn Malik'Ibn Aqil -1 alibi'Tha-by Abu Mansur al Linguistics and the Secrets of Arabic -2 The Arabic language, its meaning and structure, Tamam Hassan -3			
Main references (sources)					
		Recommended supporting books and references (scientific (...journals, reports			
		Electronic references, websites			

Course Description Form

Course description form

13. Course Name	
Principles of administration	
14. Course Code	
15. Semester/ year	
Annual course	
16. Date this description was prepared	
2025/28/3	
17. 1. Available forms of attendance: blended in-person education	
18. Number of study hours (total)/number of units (total)	
4	
19. Name of the course administrator (if more than one name is mentioned)	
Name: M. Dargham Ismail Abdel Majeed : Yamildurgham.majeed@atu.edu.iq	
20. objectives Course	
bjectives of the study subject	
entify the concept and nature of management and the manager (1	
tting to know the organization and its internal and external environment (2	
entify the basic and auxiliary activities of the organization (3	
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

	<ul style="list-style-type: none"> - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy -
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22. Course structure

the week	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	3	Knowledge and understand	Definition of management, development and concepts, Modern schools	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	3	Knowledge and understand	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 tests that require a yes or no answer or choosing the correct answer from multiple .options
third the	3	Knowledge and understand	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 tests that require a yes or no answer or choosing the correct answer from multiple .options
the fourth	3	Knowledge and	Environmental factors affect	Active learning:	Objective assessment:

		understand	management	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
Fifth	3	Knowledge and understand	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	3	Knowledge and understand	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 as tests that require a yes or no answer or choosing the correct answer from multiple .options
Seventh	3	Knowledge and understand	Types of plans and its relations to central planning	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	
VIII	3	Knowledge and understand	Decision mak process	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the us of tests with predetermined answers, such tests that requ a yes or no answer or choosing the correct answer from multiple .options
Ninth	3	Knowledge and understand	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 us of tests with predetermined answers, such tests that requ a yes or no answer or choosing the correct answer from multiple .options
The tenth	3	Knowledge and understand	Scientific meth in the decis making process	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the us tests with of predetermined answers, such tests that requ a yes or no answer or choosing the correct answer from multiple .options
eleventh	3	Knowledge and understand	Administrative regulation.	Active learning: includes active and interactive participation in the learning process	Objective assessment: includes the us of tests with predetermined answers, such tests that requ a yes or no answer or

				through practicing activities and practical applications	choosing the correct answer from multiple options
twelveth	3	Knowledge and understand	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 and understand	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 and understand	Administrative levels and scope supervision.	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
Fifteenth	3	Knowledge and understand	The relationship between Responsibility authority	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
23. Course evaluation					
student, such as daily Distribution of the grade out of 100 according to the tasks assigned to the .preparation, daily, oral, monthly, written exams, reports, etc					
24. 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		

description form Course

25. Course Name . Computer applications	
26. Course Code	
27. Semester/ year	
Annual course	
28. Date this description was prepared	
2025/28/3	
29. 1. Available forms of attendance: blended in-person education	
30. of units (total) Number of study hours (total)/number	
4	
31. Name of the course administrator (if more than one name is mentioned)	
Name: Mohammed Abd Ulmohsin : : Yamil mohammed.abdulmohsin.inj@atu.edu.iq	
32. objectives Course	
	<p align="center">Objectives of the study subject</p> <p align="center">The student gets to know the concept of computers -1</p> <p align="center">at the student becomes familiar with the general rules and foundations of -2</p> <p align="center">computers</p> <p align="center">The student learns computer skills procedures -3</p> <p align="center">at the student becomes familiar with computer networks and how to send via -4</p> <p align="center">e-mail</p> <p align="center">the student performs computer work in clerical and accounting software -5</p> <p align="center">applications</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 -
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34. Course structure

the week	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	3	Knowledge and understand	Internet and E-mail	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	3	Knowledge and understand	Presentations Power point	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use tests with predetermined answers, such a tests that requir yes or no answe or choosing the correct answer from multiple .options
the third	3	Knowledge and understand	Use basic terms In computer specialty	Active learning: includes active and interactive participation in the learning process through practicing and activities practical .applications	Objective assessment: includes the use tests with predetermined answers, such a tests that requir yes or no answe or choosing the correct answer from multiple .options

the fourth	3	Knowledge and understand	Readings selected topic 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 tests with predetermined answers, such a tests that require yes or no answer or choosing the correct answer from multiple .options
Fifth	3	Knowledge and understand	Identify computer components	Active learning: includes active and interactive participation the in learning process through practicing activities and practical .applications	Objective assessment: includes the use tests with predetermined answers, such a tests that require yes or no answer or choosing the correct answer from multiple .options
VI	3	Knowledge and understand	Professional computer appropriate u	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: use of includes tests with predetermined answers, such a tests that require yes or no answer or choosing the correct answer from multiple .options
Seventh	3	Knowledge and understand	Review and of intellect framework terminology writing For computer	Active learning: includes active and interactive participation in the learning process through practicing	Objective assessment: includes the use tests with predetermined answers, such a tests that require or no answer y or choosing the correct answer from multiple

				activities and practical applications	.options
VIII	3	Knowledge and understand	Uses of a to about a conce the computer	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment: includes the use tests with predetermined answers, such a tests that requir yes or no answe or choosing the correct answer from multiple .options
Ninth	3	Knowledge and understand	Terms assumptions : principles Computerizat	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment: includes the use tests with predetermined answers, such a tests that requir yes or no answe or choosing the correct answer from multiple .options
The tenth	3	Knowledge and understand	Readings computer the	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment: includes the use tests with predetermined answers, such a tests that requir yes or no answe or choosing the correct answer from multiple .options
eleventh	3	Knowledge and understand	Introductions and methods computer thought	Active learning: includes active and interactive participation in the	Objective :assessment includes the use tests with predetermined answers, such a tests that requir

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

				active and interactive participation in the learning process through practicing activities and practical applications	tests with predetermined answers, such as tests that require yes or no answers or choosing the correct answer from multiple options
35. 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					
36. 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"		
Internet sites ,Electronic references					

Course description form

37. Course Name	
Accounting readings in English	
38. Course Code	
39. Semester/ year	
Annual course	
40. Date this description was prepared	
2025/28/3	
41. 1. Available forms of attendance: blended in-person education	
42. of study hours (total)/number of units (total) Number	
4	
43. Name of the course administrator (if more than one name is mentioned)	
Name: Mustafa Salam Abdel Zahra : email : mustafa.zahra@atu.edu.iq	
44. objectives Course	
	General objective: - To familiarize the student with statistical methods and the use of scientific methods in collecting, organizing, presenting and classifying various statistical data.
	cial goal:- To enable the student to deal with the analysis of available data, using statistical concepts and methods in analysis and deriving results
45. 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 -
46. Course structure	

the week	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	2	Knowledge and understanding	Statistics, its definition, importance, relationship with other sciences, statistics, definition of the statistical method, review of the statistical method.	Active learning: includes and active 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 and 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 and 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 and understanding	Classification and tabulation of	Active learning: includes	Objective assessment: includes the use of

			<p>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>active and interactive participation in the learning process through practicing activities and practical applications</p>	<p>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 and 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 and understanding	<p>Classification and tabulation of data, Classification</p> <p>Configure frequency tables, Tabulation of data. Graphical display of classified data-:</p>	<p>Active learning: includes active and interactive participation in the learning process through practicing activities and practical application</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>

			A - Histogram. B - Frequent polygon. C - Frequency curve. D - The iterative curve of ascending a	.s	
Seventh	2	Knowledge and understanding	The median, definition, methods calculating it unclassified & classified mathematically and graphically Mode, its concept and calculation unclassified & classified (Pearson method) mathematically and graphically The Median	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
VIII	2	Knowledge and understanding	The median, definition, methods calculating it unclassified & classified mathematically and graphically Mode, its concept and calculation unclassified & classified (Pearson method) mathematically and graphically	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
Ninth	2	Knowledge and understanding	Measures dispersion, the concept and use of Dispersion ratio for ungrouped & classified data Interquartile deviation unclassified data	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 application .s	
The tenth	2	Knowledge and understanding	Interquartile deviation classified mathematically and graphically Semi-Inter Quartile – Rang	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
eleventh	2	Knowledge and 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 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
twelveth	2	Knowledge and 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 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
Thirteenth	2	Knowledge and	Standard	Active	Objective

		understanding	deviation, its concept and importance, methods for calculating it for ungrouped and classified data Standard Deviation	learning: includes active and interactive participation in the learning process through practicing activities and practical applications	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	2	Knowledge and 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 as tests that require a yes or no answer or choosing the answer correctly from multiple options
Fifteenth	2	Knowledge and understanding	Person correlation coefficient classified 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
47. Course evaluation					
48. Course evaluation					
Grade distribution 20 Editorial + 10 activity = 30 70 Graduation project					

49. Learning and teaching resources	
Required textbooks (methodology, if any)	
Main references (sources)	<p>د. جعفر سلمان يوسف، مبادئ الاحصاء، جامعة البصرة 1990.</p> <p>د. عايش محمود زيتون، الاحصاء الوصمي، الجامعة - الفرنسية، دارهمان للنشر 1989</p> <p>- Dikinfon,j,p.statistical analysis accountin ,and tiaadl.new your kuebier .and h.smith.statistics.john</p>
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:	2023-2025
4. Description Preparation Date:	2025/ 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)	

8. Course Objectives

Course Objectives

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 rule and knowing the difference between the tenses and when to use each tense correctly

9. 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

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 /	Unit Five: The way I live + Unit Six: Every day	=	=

		negation and interrogation with the simple present tense			
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
Final grade: 100 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
2025/28/3
17. 1. Available forms of attendance: blended in-person education
18. (total)/number of units (total) Number of study hours
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 -
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22. Course structure

the week	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	4	Knowledge and understanding	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 and documents used.	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 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	Active learning: includes and active 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

			operations on debit current accounts.	practical applications .	
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 tests that require a yes or no answer or choosing the correct answer from multiple options
the fourth	3	Knowledge and understanding	Savings Deposits Division, conditions opening a savings account, deposits, withdrawals, transfers	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 and understanding	Discounting bills of exchange, discounting bills of exchange before the due date for the benefit of the bank's customers who	Active learning: includes active and interactive participation in the learning	Objective assessment: includes the use of tests with predetermined answers, such tests that require a yes or no

			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.	process through practicing activities and practical applications	answer or choosing the correct answer from multiple options
VI	4	Knowledge and understanding	Foreign exchange department, buying and selling foreign currencies	Active learning: includes and active 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 and 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 and understanding	Final accounts, how to prepare the trial balance, make adjustment entries, prepare the adjusted trial balance, prepare the profit and loss account, then prepare the financial position statement.	Active learning: includes and 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 or no answer or choosing the correct answer from multiple

				and practical applications	.options
Ninth	4	Knowledge and understanding	Accounting in companies, 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 expense method, the cost method (capital) costs method and the successful 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

twelveth	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 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
Fifteenth	3	Knowledge and understanding	International and local accounting standards for oil account amortization unprepared contracts	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
23. Course evaluation					
the tasks assigned to the student, such as daily Distribution of the grade out of 100 according to .preparation, daily, oral, monthly, written exams, reports, etc					
24. Learning and teaching resources					
Required textbooks (methodology, if any)					
Main references (sources)			Specialized Accounting Dr. Ibra Abdel Musa Al-Sabari and A. Ali Ab Hussein Obada, Baghdad 2011		
Recommended supporting books and references (...scientific journals, reports)			Specialized Accounting Dr. Ibra Abdel Musa Al-Sabari and A. Ali Ab Hussein Obada, Baghdad 2011 "		
references, Internet sites Electronic			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
2025/28/3
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 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	Active learning: includes active and interactive participation in the learning process through practicing	Manufacturing statements and operation costs	Knowledge and understanding	4	4

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.	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 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

	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.	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 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), capital purchase, purchase on account, manufacturing costs.	Knowledge and understanding	4	15
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 request it	Knowledge and understanding	4	16
Objective assessment:	Active learning:	Ways to calculate	Knowledge and	4	17

includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	includes active and interactive participation in the learning process through practicing activities and practical applications.	depreciation and ways registration	understanding		
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 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	Active learning: includes active and interactive	Stocks (profits , selling purchasing), free stock	Knowledge and understanding	4	23

answers, such as tests that require answering yes or choosing the correct answer from multiple options.	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 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 accounti (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 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	Active learning: includes active and interactive participation in the learning process	Distribute expenses between departments required accounting records(	Knowledge and understanding	4	29

yes or choosing the correct answer from multiple options.	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.	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	
2025/28/3	
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.abdulgohsin.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;">at the student becomes familiar with the general rules and foundations of -2</p> <p style="text-align: center;">computers</p> <p style="text-align: center;">The student learns computer skills procedures -3</p> <p style="text-align: center;">at the student becomes familiar with computer networks and how to send -4</p> <p style="text-align: center;">via e-mail</p> <p style="text-align: center;">the student performs computer work in clerical and accounting software -5</p> <p style="text-align: center;">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	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	3	Knowledge and understand	Internet and E-mail	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	3	Knowledge and understand	Presentations Power point	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 and understand	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 as tests that require a yes or no answer or choosing the correct answer from multiple options
the fourth	3	Knowledge and understand	Readings selected topics the field	Active learning: includes	Objective assessment: includes the use

			the computer	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
Fifth	3	Knowledge and understand	Identify computer 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 as tests that require a yes or no answer or choosing the correct answer from multiple options
VI	3	Knowledge and understand	Professional computer appropriate u	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	3	Knowledge and understand	Review and of intellect framework terminology writing 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 or no answer or choosing the correct answer from multiple options

VIII	3	Knowledge and understand	Uses of a to about a conce the computer	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use tests with predetermined answers, such a tests that requi a yes or no ansv or choosing the correct answer from multiple .options
Ninth	3	Knowledge and understand	Terms assumptions a principles Computerizat	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use tests with predetermined answers, such a tests that requi a yes or no ansv or choosing the correct answer from multiple .options
The tenth	3	Knowledge and understand	Readings computer the	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use tests with predetermined answers, such a tests that requi a yes or no ansv or choosing the correct answer from multiple .options
eleventh	3	Knowledge and understand	Introductions and methods computer thought	Active learning: includes active and interactive participation in the learning process through	Objective assessment: includes the use tests with predetermined answers, such a tests that requi a yes or no ansv or choosing the correct answer

				practicing activities and practical applications	multiple from .options
twelveth	3	Knowledge and understand	Readings computer the Shapes charts	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment: includes the use 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 understand	International bodies in field computers	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment: includes the use tests with predetermined answers, such as require tests that a yes or no answer or choosing the correct answer from multiple .options
fourteenth	3	Knowledge and understand	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 tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options
Fifteenth	3	Knowledge and understand	Computer use standards	Active learning: includes active and interactive participation	Objective assessment: includes the use tests with predetermined answers, such as

				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
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 (...reports ,scientific journals)			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	
2025/28/3	
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. structure Course					
the week	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	5	Knowledge and understand	An approach to cost accounting ,cost accounting concept, goals, applications, relationship with financial accounting, the specific costs.	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	5	Knowledge and understand	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 ye or no answer or choosing correct ansv from multip .options
the third	5	Knowledge and understand	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 ye or no answer or choosing correct ansv from multip .options
the fourth	5	Knowledge and understand	Cost elements materials, mater control, mater purchase docum circle, prid material, comp	Active learning: includes active and interactive participation	Objective assessment: includes the use of tests with predetermined

			materials cost.	in the learning process through practicing activities and practical applications	answers, such as tests that require a yes or no answer or choosing correct answers from multiple options
Fifth	5	Knowledge and 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 or no answer or choosing correct answers from multiple options
VI	5	Knowledge and understanding	Average method ending inventory restricted inventory 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 or no answer or choosing correct answers from multiple options
Seventh	5	Knowledge and understanding	Level of storage level maximum level minimum level economic order quantity	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 correct answers from multiple options
VIII	5	Knowledge and understanding	Labor control, work document circle	Active learning:	Objective assessment:

		understand	payment , mwithods	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 correct answer from multiple .options
Ninth	5	Knowledge and understand	Motivations , kind importance, preparation of wa payrolls .	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 correct answer from multiple .options
The tenth	5	Knowledge and understand	Wages problems , d time , idle ti premiums holid direct and indi labor entry.	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 correct answer from multiple .options
eleventh	5	Knowledge and understand	Factory overh control, ac expenses ,restrict estimated expen allocate expenses d all centers , rules distribution.	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 correct answer from multiple

				.applications	.options
twelveth	5	Knowledge and understand	Gross distribution solo 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 correct answer from multiple .options
Thirteenth	5	Knowledge and understand	Step 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 correct answer from multiple .options
fourteenth	5	Knowledge and understand	Commutative 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 correct answer from multiple .options
Fifteenth	5	Knowledge and understand	Absorption rates accounting procedure to adjusted over under applied for .	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

				through practicing activities and practical applications	or no answer or choosing 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"		
Internet sites ,Electronic references			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	
2025/ /	
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)	
Name:Waleed Abd Alkarim Muhammad : : Yamil waleed.al-kareem.inj@atu.edu.iq	
8. objectives Course	
	<p>Objectives of the study subject</p> <p>1- Contributing to the advancement of science in all aspects.</p> <p>2- Developing the student researcher's capabilities in the field of scientific research.</p> <p>3- Enhancing the student researcher's skills in dealing with issues related to the formal aspects of writing scientific research.</p> <p>4- Developing the student researcher's ability to benefit from the information available in libraries and on the Internet.</p> <p>5- Accustoming the student to following the approved scientific methods and rules in writing research.</p>
9. Teaching and learning strategies	
The strategy	<p>1- Theoretical lectures.</p> <p>2- Cooperative education strategy and group system.</p>

- 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 and understand	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 and understand	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 .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 and understand	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 as tests that require a yes or no answer or choosing the correct answer from multiple .options
the fourth	2	Knowledge and understand	Research objectives, research plan, procedures	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 as tests that require a yes/no answer or choosing the correct answer from multiple options
Fifth	2	Knowledge and 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 as tests that require a yes/no answer or choosing the correct answer from multiple options
VI	2	Knowledge and 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 as tests that require a yes/no answer or choosing the correct answer from multiple options
Seventh	2	Knowledge and 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 as tests that require a yes/no answer or choosing the correct answer from multiple options

				.applications	
VIII	2	Knowledge and understand	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 u of tests with predetermine answers, such tests that require a yes no answer or choosing the correct answer from multiple .options
Ninth	2	Knowledge and understand	Systems analysis approach: concept, steps, stages, areas, and tasks of the systems analyst	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the u of tests with predetermine answers, such tests that require a yes no answer or choosing the correct answer from multiple .options
The tenth	2	Knowledge and understand	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 u of tests with predetermine answers, such tests that require a yes no answer or choosing the answer corre from multiple .options
eleventh	2	Knowledge and understand	Experimental research methodology: importance, experimental control, experimental designs.	Active learning: includes active and interactive participation in the learning process	Objective assessment: includes the u of tests with predetermine answers, such tests that require a yes no answer or

				through practicing activities and practical applications	choosing the correct answer from multiple options
twelveth	2	Knowledge and understand	Writing the scientific research, title, and choosing the title	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment: the use of tests with predetermined answers, such tests that require a yes no answer or choosing the correct answer from multiple options
Thirteenth	2	Knowledge and understand	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 no answer or choosing the correct answer from multiple options
fourteenth	2	Knowledge and understand	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 no answer or choosing the correct answer from multiple options
Fifteenth	2	Knowledge and understand	Scientific research institutions in	Active learning: includes	Objective assessment: includes the use

			Iraq, obstacles to scientific research, the reality of scientific research	active and interactive participation in the learning process through practicing activities and practical applications	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					
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	Active learning: includes active and	Cash flow statement	Knowledge and understanding	4	9

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.				
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 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 reconciliations	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	Active learning: includes active and interactive participation in the	Fixed assets (types, ways, to get them), capital purchase , purchase of account , manufacturing	Knowledge and understanding	4	15

that require answering yes or choosing the correct answer from multiple options.	learning process through practicing activities and practical applications.	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 i	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 chan 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	Active learning: includes active and interactive participation in the learning process through practicing	Loss and profit of selling or replacing fixed asse	Knowledge and understanding	4	21

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.	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 , 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 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

	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

59. Course Name:	English Language
60. Course Code:	First stage
61. Semester / Year:	2023–2025
62. Description Preparation Date:	2025/ 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)	

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 /	Unit Five: The way I live + Unit Six: Every day	=	=

		negation and interrogation with the simple present tense			
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>

form Course description

71. Course Name					
Accounting firms					
72. Course Code					
73. Semester/ year					
Annual course					
74. Date this description was prepared					
2025/28/3					
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 inj.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. learning strategies Teaching and					
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	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	4	Knowledge and understand	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 with the use of tests predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from .multiple options

the second	4	Knowledge and understand	Proof of the partners' in-kind shares In 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 as tests that require a yes or no answer or choosing the correct answer from multiple options
the third	4	Knowledge and understand	Proof of partners' shares in RAS Money and rations	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 understand	Proof of in-kind and cash shares For capital partners	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 and understand	f of in-kind and cash shares For capital partners	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
VI	4	Knowledge and understand	Increasing decreasing cap 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 and understand	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: of includes the 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 and understand	Types distribution profits and losses - Equal distribution distribution agreed upon 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 and understand	Assumptions terminology And accounting principles.	Active learning: includes active and interactive participation in the	Objective assessment: includes the use of tests with predetermined as 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
The tenth	4	Knowledge and understand	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 as tests that require a yes or no answer or choosing the correct answer from multiple options
eleventh	4	Knowledge and understand	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 as tests that require a yes or no answer or choosing the correct answer from multiple options
twelveth	4	Knowledge and understand	Corporate withdrawals their benefits..	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 understand	Partner loan interest	Active learning: includes	Objective assessment: includes the use

				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
fourteenth	3	Knowledge and understand	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 as tests that require a yes or no answer or choosing the correct answer from multiple options
Fifteenth	3	Knowledge and understand	Revenue, capital and deferred expenses, importance differentiating between expenses, and effects confusing 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

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"
Internet sites ,Electronic references	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. year /Semester		Annual course			
86. Date this description was prepared		2025/28/3			
87. 1. Available forms of attendance: blended in-person education					
88. Number of study hours (total)/number of units (total)		4			
89. (mentioned Name of the course administrator (if more than one name is		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 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	of Name the unit or topic	Learning method	Evaluation method
the first	4	Knowledge and understand	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	Fixed asset	Active	Objective

		and understand	accounts and methods of obtaining them,	learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	assessment: includes the use tests with predetermined answers, such as tests that require yes or no answers or choosing the correct answer from multiple .options
the third	4	Knowledge and understand	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 tests with predetermined answers, such as tests that require yes or no answers or choosing the correct answer from multiple .options
the fourth	3	Knowledge and understand	To be created by contractors (records of body order the work)	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use tests with predetermined answers, such as tests that require yes or no answers or choosing the correct answer from multiple .options
Fifth	4	Knowledge and understand	Construction contractors (cutting agency records) Branches of accounting	Active learning: includes active and interactive participation in the learning process through practicing activities and	Objective assessment: includes the use tests with predetermined answers, such as tests that require yes or no answers or choosing the correct answer from multiple .options

				practical .applications	
VI	4	Knowledge and understand	Accounting 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 tests with predetermined answers, such as tests that require yes or no answer or choosing the correct answer from multiple .options
Seventh	4	Knowledge and understand	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 tests with predetermined answers, such as tests that require yes or no answer or choosing the correct answer from multiple .options
VIII	4	Knowledge and understand	Donations gifts (records the donor the donor)	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use tests with predetermined answers, such as tests that require yes or no answer or choosing the correct answer from multiple .options
Ninth	4	Knowledge and understand	In-house manufacturing central financ	Active learning: includes active and interactive participation in the learning	Objective assessment: includes the use tests with predetermined answers, such as tests that require yes or no answer

				process through practicing activities and practical applications	or choosing the correct answer from multiple options
The tenth	4	Knowledge and understanding	Creation assets committees	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment: includes the use tests with predetermined answers, such as tests that require yes or no answer or choosing the correct answer from multiple options
eleventh	4	Knowledge and understanding	Writing off selling financial 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 with tests predetermined answers, such as tests that require yes or no answer or choosing the correct answer from multiple options
twelfth	4	Knowledge and 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 tests with predetermined answers, such as tests that require yes or no answer or choosing the answer correct from multiple options
Thirteenth	3	Knowledge and understanding	Standards preparation committees Accounting	Active learning: includes active and	Objective assessment: includes the use tests with

				interactive participation in the learning process through practicing activities and practical applications	predetermined answers, such as tests that require yes or no answers or choosing the correct answer from multiple options
fourteenth	3	Knowledge and understanding	Stock commodity supplies for the 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 as tests that require yes or no answers or choosing the correct answer from multiple options
Fifteenth	3	Knowledge and 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 as tests that require yes or no answers 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"
Internet sites ,Electronic references	Unified Iraqi Standards Database: You can search this Iraqi standard and its latest amendments. You can access this base via the

			between accounting and auditing	process through practicing activities and practical applications	answer from multiple options
the second	3	Knowledge and understand	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	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

			or no answer or choosing the correct answer from multiple options.		
the third the fourth Fifth	4	Knowledge and understand	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: the use includ of tests with predetermined answers, such tests that requ a yes or no answer or choosing the correct answer from multiple .options
the six sSeventh	3	Knowledge and understand	Errors and fra the reasons committing err the role of auditor in treat and correc errors and fraud. Applied cases	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: use includes th of tests with predetermined answers, such tests that requ a yes or no answer or choosing the correct answer from multiple .options
VIII	3	Knowledge and understand	Internal control system, internal control system, auditor's position on the components of	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the us of tests with predetermined answers, such tests that requ a yes or no answer or choosing the correct answer from multiple .options

			internal control systems		
Ninth- The tenth eleventh	3	Knowledge and understand	Ways and means of examining and evaluating internal control systems at cases and evaluating internal control systems in establishments, preliminary steps 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
twelveth	3	Knowledge and understand	R Qualities and qualifications of auditor, rights and duties of the auditor under the ICAI legislation. The ICAI Accounting Regulatory Standards Board and Auditing Standards. Regulations of the Practising Profession Accounts No. 7 of 1984 Code of professional conduct for Association of Accountants and 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 and understand	Terminology review Intellectual framework of 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	
Ninth	3	Knowledge and understand	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	3	Knowledge and understand	Readings in Accounting the entries And curricula Accounting thou	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 and understand	Readings in theo Accounting, for 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 Thirteenth	3	Knowledge and understand	Professional institutes And internatio bodies in accounting field.	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
fourteenth	3	Knowledge and 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 as tests that require a yes or no answer or choosing the correct answer from multiple options
fourteenth Fifteenth	3	Knowledge and understanding	Qualifications of auditor, rights and duties of the auditor under the legislation. The Accounting Regulatory Standards Board and Auditing Standards. Regulations Practicing Profession Accounts No. 7 of 1984 Code of professional conduct for Association of 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

Course description form

1. Course name
Arabic
2. Course code
3. semester/year

annual	
4. Date this description was prepared	
2024/6/4	
5. Available attendance forms	
My presence	
6. Number of study hours (total) / Number of units (total)	
hours 2	
7. course administrator (if more than one name is mentioned) Name of the	
A Name :Email: M.M. Jilan Jassim Mohammed Al jilan.jassim.inj@atu.edu.iq	
8. objectives Course	
linguistic and spelling rules related to the subject matter, which will help the student write correct .and without errors	Learn the most important Course objectives
9. Teaching and learning strategies	
Lecture brainstorming Oral tests Written tests	Strategy