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

2026

The 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

academic program provides a brief summary of the main The description of the 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 it represents the cornerstone of importance of this description is evident because obtaining program accreditation, and the teaching staff participates in writing it under .the supervision of the scientific committees in the scientific departments

This guide, in its second edition, includes a description of the academic program after updating 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, quarterly), in addition to adopting the description of the academic program circulated according to the book on 5/3/2023 regarding programs that 2906 .3/ T.M.3 ,of the Department of Studies .adopt the Bologna Process as a basis for their work

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

Concepts and Terminology

Academic Program Description:
The academic program description provides a concise summary of the program's vision, mission, and objectives, including a precise description of the intended learning outcomes in accordance with specific learning strategies.

Course Description:
It provides a brief summary of the most important characteristics of the course and the learning outcomes that students are expected to achieve, demonstrating whether they have gained the maximum benefit from the available learning opportunities. It is derived from the program description.

Program Vision:
An aspirational image of the future of the academic program so that it becomes a developed, inspiring, motivating, realistic, and applicable program.

Program Mission:
It briefly explains the objectives and the activities required to achieve them, and it defines the directions and pathways for the program's development.

Program Objectives:
Statements that describe what the academic program intends to achieve within a specific period of time. These objectives should be measurable and observable.

Curriculum Structure:
All courses/subjects included in the academic program according to the adopted learning system (semester, annual, or Bologna track), whether they are requirements of the ministry, university, college, or academic department, along with the number of credit units.

Learning Outcomes:
A coherent set of knowledge, skills, and values acquired by the student after successfully completing the academic program. Learning outcomes must be specified for each course in a way that achieves the program objectives.

Teaching and Learning Strategies:
These are the strategies used by faculty members to develop student learning. They are structured plans followed to achieve learning objectives, describing all classroom and extracurricular activities required to achieve the program's learning outcomes.

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 Accounting Techniqt
Final Certificate Name: Technical Diploma in Accounting Techniques
Academic System: Annual
Description Preparation Date:4/3/2026
File Completion Date: 8/3/2026

Signature:
Head of Department Name:Dr Rabab Adnan Fadhil
Date 9/3/2026

Signature:
Scientific Associate Name: Assistant Professor Dr. Salah Mahdi Saleh Al-Adl
Date:9/3/2026

Department: Director of the Quality Assurance and University Performance
Dr. Zaid Abdulkareem ALhamidawi
Date:9/3/2026
Signature:

Approval of the Dean
Prof. Dr. Haider Hassan Abd Hussein

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

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

6. Program structure

* comments	percentage	Study unit	Number of courses	Program structure
	%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	
Firs phase :			theoretical	practical
	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	
		total the	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 .analysis of practical cases through group discussions, problem solving, and independent

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 usedto 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- evaluate students' Continuous observation and evaluation: Teachers can monitor and .performance during practical classes, laboratories, and practical exercises

11. Teaching Staff

Full Name	Academic Title	Degree	Specific Specialization	General Specialization	Employment
Mustafa Salam Abdul Zahra	Assistant Lecturer	Master's	Accounting	Accounting	Permanent
Dirgham Ismail Abdul Majeed	Lecturer	Master's	Management	Business Administration	Permanent
Anwar Hashim Obood	Assistant Professor	Higher Diploma (Equivalent to Master's)	Tax Accounting	Taxation	Permanent
Rabab Adnan Fadil	Lecturer	PhD	Financial Accounting and Auditing	Accounting	Permanent
Riyadh Jawad Kadhim Hassoun	Assistant Lecturer	Master's	Qur'anic Sciences	Islamic Sciences	Permanent
Hassan Saleh Hassan	Assistant Lecturer	Master's	Arabic Literature and Criticism	Arabic Language	Permanent
Mohammed Abdul Mohsen Aswad	Assistant Lecturer	Master's	Computer Technology Engineering	Computer Technology Engineering	Permanent
Khalid Ali Mahdi Sahib	Assistant Lecturer	Master's	Accounting and Finance	Accounting	Permanent
Huda Amin Alawi	Assistant Lecturer	Master's	Financial Accounting and Auditing	Accounting	Permanent
Iyad Adel Abdul Hassan	Assistant Lecturer	Master's	Financial Accounting	Accounting	Permanent
Zahraa Raad Radi	Lecturer	PhD	Development	Economics	Permanent
Anwar Sabah Khudair	Assistant Lecturer	Master's	Accounting	Accounting	Permanent

Ibtisam Kadhim Jassim	Assistant Lecturer	Master's	Political Science	Political Science	Permanent
Ahmed Hamza Abbas	Lecturer	PhD	Accounting	Accounting	Visiting
Riyam Mohammed Abbas	Lecturer	Master's	Cost and Managerial Accounting	Accounting	Permanent
Hiba Yousif Khudair	Lecturer	PhD	Arabic Language / Linguistics	Arabic Language	Permanent
Mohammed Fares Yousif	Assistant Lecturer	Master's	Topology	Mathematics	Permanent
Amir Hamed Abdul	Assistant Lecturer	Master's	Islamic Financial and Banking Sciences	Islamic Financial and Banking Sciences	Permanent
Karrar Hussein Abulsood	Lecturer	PhD	Financial and Banking Sciences	Public Finance	Visiting
Makkiyah Fadil Abbas	Assistant Lecturer	Master's	Financial and Banking Sciences	Financial and Banking Sciences	Visiting
Thawra Latif Jassim	Lecturer	PhD	Development Policies	Economics	Permanent
Adhraa Mahdi Hussein	Lecturer	PhD	Curricula and Semiotic & Linguistic Analysis	Arabic Language	Permanent
Abdullah Zuhair Hakim	Assistant Lecturer	Master's	History	Islamic History	Permanent
Jilan Jassim Mohammed	Assistant Lecturer	Master's	Arabic Language	Arabic Language	Permanent
Maryam Nima Yasser	Assistant Lecturer	Master's	Cost and Managerial Accounting	Accounting	Permanent

Professional development

Orienting new faculty members

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

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

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 -time and part-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. Academic and Research Guidance: Faculty members are mentored at the institution and department levels regarding research and dissemination of results. This includes guiding them in research areas, developing research plans, and providing assistance in identifying possible .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 .techniques cooperation in the field of forensic

6. members, Professional Development: Professional development opportunities are provided to faculty 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

members Professional development for faculty

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 Techniques program requirements, costs, duration, important dates, practical experience, academic members, and . other important information

2- . Contact faculty in the Forensic Technologies Department for information : 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 -with representatives of universities or educational institutions and obtain first .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	
2026/3/5	
5. 1. Available forms of attendance: blended in-person education	
6. Number of study hours (total)/number of units (total)	
7. Name of the course administrator (if more than one name is mentioned)	
Name: Lect. Reem Mohammed Abbas : Yamil **Asst. Lect. Iman Hashim Ni'mah :Yamil : eman.nehme@atu.edu.iq**	
8. objectives Course	
	1-That the student gets to know the concept of accounting accurately in the English language. **2-The student should link the concept of accounting to other sciences in the English language.** **3-The student must accurately identify the branches of accounting in a language other than English.** **4-The student should employ accounting tools in analysis in the English language.** **5-The student must master the accounting course in English.** **6-That the student understands accounting terminology in English .**
9. Teaching and learning strategies	
The strategy	- 1- Cooperative education strategy and group system - 2- Role-exchange strategy and theatrical acting teaching - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy -

10. Course structure

the week	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	**4**	**Knowledge and understand**	**Introduction to basic English terms**	**Active learning: includes active and**	**Objective assessment: includes the use of tests with predetermined answers, such as tests that**

				interactive participation in the learning process through practicing activities and practical .applications	**require a yes or no answer or choosing the correct answer from multiple .options**
the 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 tes with predetermined answers, such as tests yes or no that requir answer or choosing th 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 tes with predetermined answers, such as tests that require a yes or answer or choosing th correct answer from .multiple options**
the fourth	**3**	**Knowledge and understand**	Readings selected topics the field administrative specializations	**Active learning: includes active and interactive participation in the learning process through**	**:Objective assessmen includes the use of tes with predetermined answers, such as tests that require a yes or answer or choosing th correct answer from .multiple options**

				practicing activities and practical .applications	
Fifth	**4**	**Knowledge and understand**	**nition 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 tes with predetermined answers, such as tests that require a yes or answer or choosing th correct answer from .multiple options**
VI	**4**	**Knowledge and understand**	Accounting as 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 of tes with predetermined answers, such as tests that require a yes or answer or choosing th correct answer from .multiple options**
Seventh	**4**	**Knowledge and understand**	Read the to 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 tes with predetermined answers, such as tests that require a yes or answer or choosing th correct answer from .multiple options**
VIII	**4**	**Knowledge**	Terminology	**Active**	**Objective assessment**

		and understand	review Intellectual framework accounting	**learning: includes and active interactive participation in the learning process through practicing activities and practical .applications**	**includes the use of tes with predetermined answers, such as tests that require a yes or answer or choosing th correct answer from .multiple options**
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 of tes with predetermined answers, such as tests that require a yes or answer or choosing th 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 tes with predetermined answers, such as tests that require a yes or answer or choosing th 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**	**Objective assessment includes the use of tes with predetermined answers, such as tests that require a yes or answer or choosing th correct answer from**

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

				.applications	
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 of tes with predetermined answers, such as tests that require a yes or answer or choosing th correct answer from .multiple options**

11. Course evaluation	
grade out of 100 according to the tasks assigned to the student, such as daily .preparation, daily, oral, monthly, written exams, reports, etc	Distribution of the
12. Learning and teaching resources	
Required textbooks (methodology, if any)	
Main references (sources)	Penal Code Iraqi
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**	**Knowledg and understan g**	**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 understanding**	**Definition of administrative English terms**	**Active learning: includes active and interactive participation in**	**Objective assessment: includes the use of tes with predetermined answers, such as tests**

				the learning through process practicing activities and practical .applications	**that require a yes or n answer or choosing th correct answer from .multiple options**
the third	**4**	**Knowledge and understanding**	Learn about the basic terms in accounting	**Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications**	**Objective assessment: of tests includes the u with predetermined answers, such as tests that require a yes or n answer or choosing th correct answer from .multiple options**
the fourth	**4**	**Knowledge and understanding**	Readings selected topics the field 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 tes with predetermined answers, such as tests or no that require a y answer or choosing th correct answer from .multiple options**
Fifth	**4**	**Knowledge and understanding**	**nition 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 tes with predetermined answers, such as tests that require a yes or n answer or choosing th correct answer from .multiple options**
VI	**4**	**Knowledge and understanding**	Accounting as 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 of tes with predetermined answers, such as tests that require a yes or n answer or choosing th correct answer from .multiple options**
Seventh	**4**	**Knowledge and understanding**	Read the to about Accounting concept..	**Active learning: includes active and interactive participation in the learning**	**Objective assessment: includes the use of tes with predetermined answers, such as tests that require a yes or n**

				process through practicing activities and practical .applications	**answer or choosing th correct answer from .multiple options**
VIII	**4**	**Knowledge and understanding**	Terminology review Intellectual framework accounting	**Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications**	**Objective assessment: includes the use of tes with predetermined answers, such as tests that require a yes or n answer or choosing th correct answer from .multiple options**
Ninth	**4**	**Knowledge and understanding**	Assumptions terminology And accoun principles.	**Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications**	**Objective assessment: includes the use of tes with predetermined answers, such as tests that require a yes or n answer or choosing th correct answer from .multiple options**
The tenth	**4**	**Knowledge and understanding**	Readings in Accounting the entries And curricula Accounting thought	**learning: Active includes active and interactive participation in the learning process through practicing activities and practical .applications**	**Objective assessment: includes the use of tes with predetermined answers, such as tests that require a yes or n answer or choosing th correct answer from .multiple options**
eleventh	**4**	**Knowledge and understanding**	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 tes with predetermined answers, such as tests that require a yes or n answer or choosing th correct answer from .multiple options**
twelveth	**4**	**Knowledge and understanding**	Professional institutes And internatio bodies in accounting field.	**Active learning: includes active and interactive participation in the learning process through**	**Objective assessment: includes the use of tes with predetermined answers, such as tests that require a yes or n answer or choosing th**

				practicing activities and practical .applications	**correct answer from .multiple options**
Thirteenth	**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 tes with predetermined answers, such as tests that require a yes or n answer or choosing th correct answer from .multiple options**
fourteenth	**3**	**Knowledge and understanding**	Readings standards Financial Accounting.	**Active learning: includes active and interactive participation in the learning through process practicing activities and practical .applications**	**Objective assessment: includes the use of tes with predetermined answers, such as tests that require a yes or n answer or choosing th correct answer 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 tes with predetermined answers, such as tests that require a yes or n answer or choosing th correct answer from .multiple options**

14. Course evaluation

daily preparation, Distribution of the grade out of 100 according to the tasks assigned to the student, such as .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. Course Name
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. (total) Number of study hours (total)/number of units
4
22. Name of the course administrator (if more than one name is mentioned)
Name:**Name : Lect. Reem Mohammed Abbas : Yamil** **Asst. Lect. Iman Hashim Ni'mah :Yamil : eman.nehme@atu.edu.iq**
23. objectives Course
1-That the student gets to know the concept of accounting accurately in the English language. **2-The student should link the concept of accounting to other sciences in the English language.** **3-The student must accurately identify the branches of accounting in a language other than English.** **4-The student should employ accounting tools in analysis in the English language.** **5-The student must master the accounting course in English.** **6-That the student understands accounting terminology in English.**
24. and learning strategies Teaching
The strategy – 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 –

25. Course structure

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

			English terms	and interactive participation in the learning process through practicing activities and practical .applications	predetermined answers, such as tes that require a yes or no answer or choosi the correct answer .from multiple optic
the third	4	Knowledge and understanding	Learn about the basic terms in accounting	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessmer includes the use of tests with predetermined as tests answers, su that require a yes or no answer or choosi the correct answer .from multiple optic
the fourth	3	Knowledge and understanding	Readings on 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 assessmer includes the use of tests with predetermined answers, such as tes that require a yes or no answer or choosi answer the correct .from multiple optic
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 assessmer includes the use of tests with predetermined answers, such as tes that require a yes or no answer or choosi the correct answer .from multiple optic
VI	4	Knowledge and understanding	Accounting as a profession,	Active learning: includes active	Objective assessmer includes the use of tests with

			Organizations And specialized institutes	**and interactive participation in the learning process through practicing activities and practical .applications**	**predetermined answers, such as tes that require a yes or no answer or choosi the correct answer .from multiple optic**
Seventh	**4**	**Knowledge and understanding**	**Read the topic about Accounting concept..**	**Active learning: includes active and interactive participation the learning in process through practicing activities and practical .applications**	**Objective assessmer includes the use of tests with predetermined answers, such as tes that require a yes or no answer or choosi the correct answer .from multiple optic**
VIII	**4**	**Knowledge and understanding**	**Terminology review Intellectual framework of accounting**	**Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications**	**assessment: Object includes the use of tests with predetermined answers, such as tes that require a yes or no answer or choosi the correct answer .from multiple optic**
Ninth	**4**	**Knowledge and understanding**	**Assumptions terminology And accounting principles.**	**Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications**	**Objective assessmer includes the use of tests with predetermined answers, such as tes that require a yes or no answer or choosi the correct answer .from multiple optic**
The tenth	**4**	**Knowledge and understanding**	**Readings in Accounting**	**Active learning: includes active**	**Objective assessmer includes the use of tests with**

			theory, entries And curricula Accounting thought	and interactive participation learning in the process through practicing activities and practical .applications	predetermined answers, such as tes that require a yes or no answer or choosi the correct answer .from multiple optic
eleventh	4	Knowledge and understanding	Readings in theory Accounting, forms And charts.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	:Objective assessme includes the use of tests with predetermined answers, such as tes that require a yes or no answer or choosi the correct answer .from multiple optic
twelveth	4	Knowledge and understanding	Professional institutes And international bodies in accounting field.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessmer includes the use of tests with predetermined answers, such as tes that require a yes or no answer or choosi the correct answer .from multiple optic
Thirteenth	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 assessmer includes the use of tests with predetermined answers, such as tes that require a yes or no answer or choosi the correct answer .from multiple optic
fourteenth	3	Knowledge and understanding	Readings in standards	Active learning: includes active	Objective assessmer includes the use of tests with

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

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

Course description form

1. Arabic Language :Course name
2. Course code
3. Semester :Semester/Year
4. 2026/3/5: preparation of this description of Date
5. person education-Available forms of attendance: in

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

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

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

Name: Lecturer .Hiba Yousif Khudair Yamil : hiba.yusof.inj@atu.edu.iq

8. objectives Course

- Course objectives
issues at all levels: phonetics, morphology, Enabling students to master Arabic language skills and -1
.grammar, semantics, and stylistics
.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. Teaching and learning strategies

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

10. structure Course

Evaluation method	Learning method	Name of unit or 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 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 scientific activities . and applications	Rules for writing the extended and shortened alif, and t solar and lunar lette	knowledge a understandir	2	2
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	Dad and Tha	knowledge a understandir	2	3
Objective assessment: This involves the use of tests with	Active learning: It includes effective and interactive	Writing the hamza	knowledge a understandir	2	4

predetermined answers, such as tests that require a yes or no answer or multiple .choices	participation in the learning process through practicing scientific activities . 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	punctuation marks	knowledge a understandir	2	5
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 scientific activities . and applications	Noun, verb, and the difference between them	knowledge a understandir	2	6
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 activities scientific . and applications	Effects	knowledge a understandir	2	7
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	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 no answer or multiple .choices	Active learning: It includes effective and interactive participation in the learning process through practicing scientific activities . and applications	Common language errors applications	knowledge a understandir	2	9
Objective assessment: This involves the use of tests with	Active learning: It includes effective and interactive	Noon, Tanween, ar of the meanings prepositions	knowledge a understandir	2	10

predetermined as tests answers, such that require a yes or no answer or multiple .choices	participation in the learning process through practicing scientific activities . 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: involves active and interactive participation in the learning process through practicing and activities .applications Scientific	Formal aspects of administrative .discourse	knowledge a understandir	2	11
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 scientific activities . and applications	The language of administrative discourse	knowledge a understandir	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 a understandir	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 a understandir	2	14
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	Samples of administrative book	knowledge a understandir	2	15
11. Course Evaluation					

Grade distribution activity = 30 writing + 10 20 Final 70	
12. Learning and teaching resources	
	s Alfiyyah's explanation of Ibn Malik'Ibn Aqil -1 alibi'Tha-Linguistics and the Secrets of Arabic by Abu Mansur al -2 The Arabic language, its meaning and structure, Tamam Hassan -3
references (sources) Main	
	Recommended supporting books and references (scientific (...journals, reports
	Electronic references, websites

Course description form

13. Course Name					
Principles of administration					
14. Course Code					
15. Semester/ year					
Annual course					
16. Date this description was prepared					
2026/3/5					
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					
	Objectives of the study subject (**1Identify the concept and nature of management and the manager**. (**2Getting to know the organization and its internal and external environment**. (**3Identify the basic and auxiliary activities of the organization**.				
21. Teaching and learning strategies					
The strategy	- **1- Cooperative education strategy and group system** - **2- Role-exchange strategy and theatrical acting teaching** - **3- Peer evaluation strategy** - **4- Brainstorming strategy and stimulating creative thinking** - **5- Pen, paper, blackboard and coloring strategy** -				
22. Course structure					
the week	**hours**	**Required learning outcomes**	**Name of the unit or topic**	**Learning method**	**Evaluation method**
the first	**3**	**Knowledge**	**Definition of**	**Active learning**:	**Objective assessment**:

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

				participation in the learning process through practicing activities and practical .applications	such as tests that require a yes or no answer or choosing the correct answer .from multiple options
VI	3	Knowledge and understanding	Planning	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer .from multiple options
Seventh	3	Knowledge and understanding	Types of planning and its relationship to central 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
VIII	3	Knowledge and understanding	Decision making process	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer .from multiple options
Ninth	3	Knowledge and understanding	Programmed decisions And not programmed.	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 no answer or yes or choosing the correct answer .from multiple options

				practical .applications	
The tenth	3	Knowledge and understanding	Scientific methods in the decision-making process	Active learning: includes active and interactive participation in the learning process practicing through activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer .from multiple options
eleventh	3	Knowledge and understanding	Administrative regulation.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests with answers, predetermined such as tests that require a yes or no answer or choosing the correct answer .from multiple options
twelveth	3	Knowledge and understanding	The foundations used 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 understanding	Committees and factors used in 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 understanding	Administrative levels and scope of supervision.	Active learning: includes active and interactive participation in the	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a

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

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

Course description form

25. Course Name . Computer applications
26. Course Code
27. Semester/ year
Annual course
28. Date this description was prepared
2026/3/5
29. 1. Available forms of attendance: blended in-person education
30. Number of study hours (total)/number of units (total)
31. (name is mentioned Name of the course administrator (if more than one
Name: Mohammed Abd Ulmohsin\ Yamil :mohammed.abdulmohsin.inj@atu.edu.iq
32. objectives Course

	Objectives of the study subject

	1–The student gets to know the concept of computers **2–That the student becomes familiar with the general rules and foundations of computers** **3–The student learns computer skills procedures** **4–That the student becomes familiar with computer networks and how to send via e-mail** **5–The student performs computer work in clerical and accounting software applications**

33. Teaching and learning strategies

The strategy	– **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

the week	hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
the first	**3**	**Knowledge and understanding**	**Internet and E-mail**	**Active learning: active includes 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 correct choosing the answer from multiple .options**
the second	**3**	**Knowledge and understanding**	**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**	**Use basic terms In computer**	**Active**	**Objective**

		understanding	specialty	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
the fourth	3	Knowledge and understanding	Readings on selected topics in the field the computer	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options
Fifth	3	Knowledge and understanding	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 understanding	Professional computer in appropriate use	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
Seventh	3	Knowledge and understanding	Review and use of intellectual framework terminology in writing For computer	Active learning: includes active and interactive participation learning in the 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 understanding	Uses of a topic about a concept the computer	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes use of tests with the predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options
Ninth	3	Knowledge and understanding	Terms of assumptions and principles Computerization	Active :learning includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options
The tenth	3	Knowledge and	Readings in	Active	Objective

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

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

Course description form

37. Course Name
Accounting readings in English
38. Course Code
39. Semester/ year
Annual course
40. description was prepared Date this
2026/5/3
41. 1. Available forms of attendance: blended in-person education
42. Number of study hours (total)/number of units (total)
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. **ecial 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	– **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. structure Course

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 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 understanding	Classifying and tabulating data, creating simple and double frequency tables. Classification and tabulation of dataClassification	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment: includes the use of tests predetermined with 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 data, Classification Configure frequency tables, Tabulation of data. Graphical display of classified data–: A - Histogram. B - Frequent polygon. C - Frequency curve. D - The iterative curve of the ascending a	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	2	Knowledge and understandi	Measuring central tendency, its concept and uses, the arithmetic mean in unclassified data	Active learning: includes	Objective assessment: includes the use of tests with predetermined

		ng	and classified data (long method), short method. Averages or Measures of Central Tendency	active and interactive participation learning in the 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
VI	2	Knowledge and understanding	Classification and tabulation of data, Classification Configure frequency tables, Tabulation of data. Graphical display of classified data–: A - Histogram. B - Frequent polygon. C - Frequency curve. D - The iterative curve of the ascending a	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	2	Knowledge and understanding	The median, its definition, methods for calculating it for unclassified and classified data mathematically and graphically. Mode, its concept, and calculation for unclassified and classified data (Pearson method mathematically and graphically). The Mediau	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	2	Knowledge and understanding	The median, its definition, methods for calculating it for unclassified and classified data mathematically and graphically. Mode, its concept, and calculation	Active learning: includes active and interactive participation	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct

			for unclassified and classified data (Pearson method mathematically and graphically	in the learning process through practicing activities and practical applications	answer from multiple .options
Ninth	2	Knowledge and understanding	Measures of dispersion, their concept and uses, Dispersion range for ungrouped and classified data, Interquartile deviation for unclassified data	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications	assessment: Objective 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	2	Knowledge and understanding	Interquartile deviation of classified data mathematically and graphically. Semi-Inter - Quartile – Range	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options
eleventh	2	Knowledge and understanding	Mean deviation, its conceptand importance, methods for calculating it for unclassified data	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 no answer require a yes or or choosing the correct answer from multiple .options

				practicing activities and practical applications	
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 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	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 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	2	Knowledge and understanding	Simple correlation, its concept, methods for calculating it for ungrouped data (long.	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 no answer require a yes or or choosing the correct answer from multiple .options

				applications	
Fifteenth	**2**	**Knowledge and understanding**	**Person correlation coefficient for 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 ar	
Main references (sources)	**.د. جعفر سلمان يوسف، مبادئ الاحصاء، جامعة البصرة 1990** **.د. عايش محمود زيتون، الاحصاء الوصمي، الجامعة الفرنسية، دارهمان للنشر 1989 -** **- Dikinfon,j,p.statistical analysis in accountin ,and tiaadl.new y kuebier,r.r .and h.smith.statistics.john**
Recommended supporting books and references (scientific journals, (....reports	Iraqi Penal Code Guide"
Electronic references, Internet sites	Unified Iraqi Standards Database: You can search this Iraqi standard and its latest amendments. You can access this base via the official websites

Course Description Form

1. Course Name:
English Language
2. Course Code:
First stage
3. Semester / Year:
2045-2026
4. Description Preparation Date:
2026/ 3 / 5
5. Available Attendance Forms:

In-person
6. Number of Credit Hours (Total) / Number of Units (Total)
30 hours /14 units
7. Course administrator's name (mention all, if more than one name)
Name: Ahmed Abdulhadi Musa Email: ahmed.abdul-hadi.inj@atu.edu.iq
8. Course Objectives

Course Objectives	**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 a writing skills in English language.** **4. Encouraging students to use the English language.** **5. Enriching students with vocabularies of English language, focusing its rules, and knowing the difference between the tenses and when 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 /	Unit Five: The way I live + Unit Six: Every day	=	=

		articles - Vocabularies of time / 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
1 6 – 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 tenseto 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 Grammer in use ”
-• https://elt.oup.com/student/headway/cc=global&selLanguage=en

second stage courses

Course description form

13. Course Name	
Specialized accounting	
14. Course Code	
15. Semester/ year	
Annual course	
16. Date this description was prepared	
2026/3/5	
17. 1. Available forms of attendance: blended in-person education	
18. Number of study hours (total)/number of units (total)	
19. Name of the course administrator (if more than one name is mentioned)	
Name: M.Sc. Eman Hashem Nehme Email: eman.nehme@atu.edu.iq **Lecturer: Ph.D. Ahmed Hamza Abbas**	
20. objectives Course	
	A- Cognitive objectives **A1- Statement of the conceptual framework of banking accounting.** **A2- Knowledge of the accounting work procedures for the divisions in the bank.** **A4- Knowledge of accounting procedures and methods used in oil companies for stages.** **A4- Knowing the procedures for processing expenses and revenues of insura companies.** **A5- Knowing the result of the activity for each sector.** **A6- Knowing the accounting problems associated with preparing finan statements and how to address them for all sectors (banking, oil, insurance).**
21. Teaching and learning strategies	
The strategy	– **1- Cooperative education strategy and group system** – **2- Role-exchange strategy and theatrical acting teaching** – **3- Peer evaluation strategy** – **4- Brainstorming strategy and stimulating creative thinking** – **5- Pen, paper, blackboard and coloring strategy**

22. Course structure

the week	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,	Active learning: includes active and interactive	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct

			sources of uses of funds in the bank, the accounting system followed in banks and the books, records and documents used.	participation in the learning process through practicing activities and practical .applications	.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 operations on debit current accounts.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct .answer from multiple options
the third	4	Knowledge and understanding	Fixed Deposits Division, operations of depositing amounts, operations of calculating interest due on deposits, accounting treatment for withdrawing deposits before the due date, accounting treatment for withdrawing deposits on the due date (), accounting treatment for	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

			renewing a deposit with its interest, and accounting treatment for renewing the principal of the deposit without interest.		
the fourth	**3**	**Knowledge and understanding**	**Savings Deposits Division, conditions for opening a savings account, deposits, withdrawals, and 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 as tests that require a yes or no answer or choosing the correct .answer from multiple options**
Fifth	**4**	**Knowledge and understanding**	**Discounting bills of exchange, discounting bills of exchange before the due date for the benefit of the bank's customers who have current accounts in the same bank or in other banks (add), and the accounting treatment of the debtor customer's refusal to pay or his delay in payment.**	**Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications**	**Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no the correct answer or choosing .answer from multiple options**
VI	**4**	**Knowledge and understanding**	**Foreign transfer department, buying and selling foreign currencies**	**Active learning: includes active and**	**Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no**

				interactive participation in the learning process through practicing activities and practical .applications	answer or choosing the correct .answer from multiple options
Seventh	4	Knowledge and understanding	The nature of the activity and operations of the credit department, opening and clearing documentary credits	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 understanding	Final accounts, how to prepar the trial balance, mak adjustment entries, prepare the adjusted trial balance, prepare the profits account, then prepare the financial position statement.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct .answer from multiple options
Ninth	4	Knowledge and understanding	Accounting in oil companies, basic concepts, characteristics of oil accounting	Active learning: includes active and	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no

			and diminishing assets.	interactive participation in the learning process through practicing activities and practical .applications	answer or choosing the correct .answer from multiple options
The tenth	4	Knowledge and understanding	Restrictive treatments in oil accounting, drilling and exploration phase of accounting, forms And charts	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
eleventh	4	Knowledge and understanding	The current expenses method, the total (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 treatments for the drilling and excavation phase	Active learning: includes active and	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no

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

			amortization of unprepared contracts	**interactive participation in the learning process through practicing activities and practical .applications**	**answer or choosing the correct .answer from multiple options**

23. Course evaluation	
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, .daily, oral, monthly, written exams, reports, etc	
24. Learning and teaching resources	
(methodology, if any) Required textbooks	
Main references (sources)	Specialized Accounting Dr. Ibrahim Abdel Musa Sabari and A. Ali Abdul Hussein Obada, Bagh 2011
Recommended supporting books and references (....scientific journals, reports)	Specialized Accounting Dr. Ibrahim Abdel Musa Sabari and A. Ali Abdul Hussein Obada, Bagh 2011 "
Electronic references, Internet sites	Unified Iraqi Standards Database: You can search this Iraqi standard and its latest amendments. You can access this base via the official websites

Course description form

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)	
31. Name of the course administrator (if more than one name is mentioned)	
Instructor: M.Sc. Mariam Yasser Nehme	
32. objectives Course	
	To know the concept of accounting accurately -1 **2 -To become familiar with the concept of financial statements** **3 -To become familiar with auditing accounts**

	4 -To become familiar with accounting systems **5 -To know the income statement** **6 -To become familiar with the financial statement list** **7 -To know the cash flow statement** **8 -To know the expenses and assets**
33. Teaching and learning strategies	
The strategy	- **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: includ active and interactive participation in the learning process throu practicing activities an practical applications.	Introduction to accounting , its nature goals accounting syste 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 , pro 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 i industrial organization	Knowledge and understanding	4	3
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Manufacturing statements and operation costs	Knowledge and understanding	4	4

Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Income statement	Knowledge and understanding	4	5
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Operation costs and income statement	Knowledge and understanding	4	6
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Profit and loss statement preparation	Knowledge and understanding	4	7
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Financial position statement	Knowledge and understanding	4	8
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Cash flow statement	Knowledge and understanding	4	9
Objective assessment: includes the use of tests 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 Cach Flow،	Knowledge and understanding	4	10
Objective assessment: includes the use of tests	Active learning: includes active and	Work sheet and adjustment entries	Knowledge and understanding	4	11

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.	Debtors and establish doubtful debt reserve	Knowledge and understanding	4	12
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Cash and bank statement reconciliatio	Knowledge and understanding	4	13
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Operation and capital expenses , the importance of each, a the impact of mixing between them.	Knowledge and understanding	4	14
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Fixed assets (types, ways, to get them), ca purchase , purchase o account , manufacturi gifts.	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 requester i	Knowledge and understanding	4	16
Objective assessment: includes the use of tests with predetermined answers, such as tests	Active learning: includes active and interactive participation in the	Ways to calculate depreciation and ways registration	Knowledge and understanding	4	17

that require answering yes or choosing the correct answer from multiple options.	learning process through practicing activities and practical applications.				
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	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 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 selli or replacing fixed asse	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 a 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	Active learning: includes active and interactive participation in the learning process through practicing	Stocks (profits , sellin purchacing), free stoc	Knowledge and understanding	4	23

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.	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 them 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 fa 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 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	Distribute expenses between departments required accounting records(	Knowledge and understanding	4	29

	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 curriculu	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	
2026/3/5	
39.1. Available forms of attendance: blended in-person education	
40.Number of study hours (total)/number of units (total)	
41.administrator (if more than one name is mentioned) Name of the course	
Name: Mohammed Abd Ulmohsin : Yar **mohammed.abdulmohsin.inj@atu.edu.iq**	
42.objectives Course	
	Objectives of the study subject **1–The student gets to know the concept of computers** **2–That the student becomes familiar with the general rules and foundations of computers** **3–The student learns computer skills procedures** **4–That the student becomes familiar with computer networks and how to send via e-mail** **5–The student performs computer work in clerical and accounting software applications**
43.Teaching and learning strategies	
The strategy	– **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 understanding	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 understanding	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 understanding	Use basic terms In computer specialty	Active learning: includes active and interactive participation	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct

				in the learning process through practicing activities and practical .applications	answer from multiple .options
the fourth	3	Knowledge and understanding	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 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 understanding	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 understanding	Professional computer appropriate u	Active learning:	Objective assessment: includes the use of tests

				includes active and interactive participation in the learning process through practicing activities and practical .applications	with predetermined answers, such as tests that require a yes or no answer correct or choosing the answer from multiple .options
Seventh	3	Knowledge and understanding	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 understanding	Uses of a to about a conce the computer	Active learning: includes active and interactive participation in the learning process through practicing activities and	Objective assessment: includes the use of tests predetermined with answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options

				practical .applications	
Ninth	3	Knowledge and understanding	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 of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options
The tenth	3	Knowledge and understanding	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 of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options
eleventh	3	Knowledge and understanding	Introductions and methods computer thought	Active learning: includes active and interactive participation in the learning	Objective assessment: includes the use of tests with predetermined answers, such as tests that no answer require a yes or or choosing the correct answer from multiple .options

				process through practicing activities and practical .applications	
twelveth	3	Knowledge and understanding	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 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	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 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	Standards preparation committees the compute	Active learning: includes active and	Objective assessment: includes the use of tests with predetermined answers, such as tests that

				interactive participation in the learning process through practicing activities and practical .applications	**require a yes or no answer or choosing the correct answer from multiple .options**
Fifteenth	**3**	**Knowledge and understand**	**Computer us standards**	**Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications**	**assessment: Objective 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**

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

Course description form

47. Course Name
COST ACCOUNTING
48. Course Code
49. Semester/ year
Annual course
50. Date this description was prepared
2026/3/5

51. 1. Available forms of attendance: blended in-person education
52. Number of study hours (total)/number of units (total)
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

	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 . ***SPECIFIC OBJECTIVE :-*** **The specific aim , let the student calculate cost elements inorder to knowledge the production cost for all system.**

55. Teaching and learning strategies

The strategy	– 1- Cooperative education strategy and group system – 2- Role-exchange strategy and theatrical acting teaching – 3- Peer evaluation strategy – 4- Brainstorming strategy and stimulating creative thinking – 5- Pen, paper, blackboard and coloring strategy

56. Course structure

the week	hours	Required learning outcomes	of the unit or Name topic	Learning method	Evaluation method
the first	**5**	**Knowledge and understanding**	**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 secon	**5**	**Knowledge and understanding**	**Cost classification, natural,functional, in base of relationship with unit produced, in base of relationship with production**	**Active learning: includes active and interactive participation**	**Objective assessment: includes the use of tests with predetermined answers, such as tests no that require a yes or answer or choosing the**

			volume.	in the learning process through practicing activities and practical .applications	correct answer from .multiple options
the third	5	Knowledge and understanding	Cost counters,cost units , production units, explanation the attachment between the prime cost and cost centers &units.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from .multiple options
the fourth	5	Knowledge and understanding	Cost elements , materials, materials control, materials purchase document circle, pricing material, computer materials cost.	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	5	Knowledge and	Material inventory procedures,	Active learning:	Objective assessment: includes the use of tests

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

				practical .applications	
VIII	5	Knowledge and understanding	Labor control, wage document circle , payment , mwthods	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	5	Knowledge and understanding	Motivations , kinds & importance, preparation of wages 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 the correct answer from .multiple options
The tenth	5	Knowledge and understanding	Wages problems , over time , idle time, premiums holiday, direct and indirect labor entry.	Active learning: includes active and interactive participation in the learning	Objective assessment: tests includes the use of with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from .multiple options

				process through practicing activities and practical .applications	
eleventh	5	Knowledge and understanding	Factory overhead control, actual expenses ,restriction, estimated expenses, allocate expenses over all centers , rules of distribution.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests predetermined with answers, such as tests that require a yes or no answer or choosing the correct answer from .multiple options
twelveth	5	Knowledge and understanding	Gross allocate distribution method, 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 the answer from correct .multiple options
Thirteent	5	Knowledge and understanding	Step method	Active learning: includes active and	Objective assessment: includes the use of tests with predetermined answers, such as tests

				interactive participation in the learning process through practicing activities and practical .applications	that require a yes or no answer or choosing the correct answer from .multiple options
fourteent	5	Knowledge and understanding	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 the correct answer from .multiple options
Fifteenth	5	Knowledge and understanding	Absorption rates , accounting procedures to adjusted over or under applied fon .	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

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

Course description form

1. Course Name	
Research project	
2. Course Code	
3. Semester/ year	
Quarterly	
4. Date this description was prepared	
2025/ /	
5. 1. Available forms of attendance: blended in-person education	
6. Number of study hours (total)/number of units (total)	
7. Name of the course administrator (if more than one name is mentioned)	
Name: Lecturer: M. Durgham Ismail Abdul Majeed : Email: durgham.majeed@atu.edu.iq	
8. objectives Course	
	Objectives of the study subject **1- Contributing to the advancement of science in all aspects.** **2- Developing the student researcher's capabilities in the field of scientific research.** **3- Enhancing the student researcher's skills in dealing with issues related to the formal aspects of writing scientific research.** **4- Developing the student researcher's ability to benefit from the information available in libraries and on the Internet.** **5- Accustoming the student to following the approved scientific methods and rules in writing research.**
9. Teaching and learning strategies	
The strategy	**1- Theoretical lectures.** **2- Cooperative education strategy and group system.** **3- Pen and paper strategy.** **4- Brainstorming strategy and stimulating creative thinking.**

10. structure Course	

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

				in the learning process through practicing activities and practical .applications	correct answer from .multiple options
the fourth	2	Knowledge and understanding	Research objectives, research plan, procedures	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or 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 or no answer or choosing the correct answer from .multiple options
VI	2	Knowledge and	Scientific research tools, observation,	Active learning:	Objective assessment: includes the use of tests

		understanding	questionnaire, and interview	includes active and interactive participation in the learning process through practicing activities and practical .applications	with predetermined answers, such as tests that require a yes or 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 as tests that answers, such require a yes or no answer or choosing the correct answer from .multiple options
VIII	2	Knowledge and understanding	Research methods: historical research method, importance, collecting sources, criticism	Active learning: includes active and interactive participation in the learning process through practicing activities and	Objective assessment: includes the use of tests with predetermined answers, such as tests that no require a yes or answer or choosing the correct answer from .multiple options

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

				process through practicing activities and practical .applications	
twelveth	2	Knowledge and understanding	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: 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 understanding	Writing style, research components	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from .multiple options
fourteenth	2	Knowledge and understanding	Conditions for scientific research, important steps in scientific	Active learning: includes active and	Objective assessment: includes the use of tests with predetermined answers, such as tests that

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

11. Course evaluation

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**
references (sources) Main	
Recommended supporting books and references (....scientific journals, reports)	
Electronic references, Internet sites	

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: includ active and interactive participation in the learning process throu practicing activities an practical applications.	Introduction to accounting , its nature goals accounting syste 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 , pro 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 i 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 in come 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 statem 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 i commercial organizations Cach 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	Active learning: includes active and	Cash and bank statement reconciliatio	Knowledge and understanding	4	13

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.	Operation and capital expenses , the importance of each, a the impact of mixing between them.	Knowledge and understanding	4	14
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	Fixed assets (types, ways, to get them), ca purchase , purchase o account , manufacturi gifts.	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 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	Active learning: includes active and interactive participation in the	Selling fixed assets	Knowledge and understanding	4	19

that require answering yes or choosing the correct answer from multiple options.	learning process through practicing activities and practical applications.				
Objective assessment: includes the use of tests with predetermined answers, such as tests that require answering yes or choosing the correct answer from multiple options.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical applications.	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 selli or replacing fixed asse	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 a 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 , sellin purchacing), free stoc	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	Active learning: includes active and interactive participation in the learning process through practicing	Selling and purchasin bonds higher them the face value	Knowledge and understanding	4	25

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.	Selling and purchasing bonds less then the fa 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 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 curriculu	Knowledge and understanding	4	30

Course Description Form

59. Course Name:
English Language
60. Course Code:
First stage
61. Semester / Year:
2025–2026
62. Description Preparation Date:
2026/ 3 / 5
63. Available Attendance Forms:
In-person
64. Number of Credit Hours (Total) / Number of Units (Total)
30 hours /14 units
65. Course administrator's name (mention all, if more than one name)
Name: Ahmed Abdulhadi Musa Email: ahmed.abdul-hadi.inj@atu.edu.iq
66. Course Objectives

Course Objectives	**6. Providing knowledge of English grammar for students** **7. 2. Increase students' ability to understand literary texts** **8. 3. Develop students' abilities in listening, speaking, reading and writing sk in English language.** **9. Encouraging students to use the English language.** **10. Enriching students with vocabularies of English language, focusing on rules, and knowing the difference between the tenses and when to use ea tense correctly**
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**
68. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–4	4	Giving the student an introduction to auxiliary verbs, behavior and social relations, such as greetings, Introduction, and the names of countries, capitals, and cities	Unit One: Hello + Unit Two: Your world	Theoretical lecturing, cooperative learning, discussion	Theoretical exams and oral evaluation
5 – 8	4	students learn some basic concepts such as individual personal information, job titles - indefinites, definitions, possessive adjectives, and how to formulate questions and negations	Unit Three: All about you + Unit Four: Family and friends	=	=
9 – 12	4	The student learns to use vocabularies of games, food and drink / the simple present tense / articles - Vocabularies of time / negation and interrogation with the simple present tense	Unit Five: The way I live + Unit Six: Every day	=	=
13 - 14	2	The student learns to use the pronouns “possession” and to formulate questions –Reviewing previous units	Unit Seven: My favourites + Review of previous units	=	=
15	1				Exam
1 6 – 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 tenseto 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 Grammer in use " -• https://elt.oup.com/student/headway/cc=global&selLanguage=en

Course description form

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. course administrator (if more than one name is mentioned) Name of the	
Name: : M.M. Iyad Adel Al-Fayad : : Yamilinj.ayd@atu.edu.iq	
78. objectives Course	
	1-**The student will be familiar with the concept of corporate accounting** **2–That the student becomes familiar with the general rules and principles of private sector companies** **3–The student will learn the procedures for capital formation in joint-stock and joint-stock companies** **4–The student will be familiar with the final accounts, distribution of profits, joining and separation of partners, as well as the liquidation of companies** **5–The student carries out accounting work in private sector companies (joint and joint stock companies)**
79. strategies Teaching and learning	
The strategy	- **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 understanding	Introduction to corporate accounting People - types and procedures Formation of joint liability companies And publicize it	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests predetermined answers, such as tests that with require a yes or no answer or choosing the .correct answer from multiple options
the second	**4**	Knowledge and understanding	Proof of the partners' in-kind shares In capital	Active learning: includes active interactive and participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the .correct answer from multiple options
the third	**4**	Knowledge and understanding	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 understanding	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 answers, such as tests that with predetermined require a yes or no answer or choosing the .correct answer from multiple options

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

		and understanding	And accounting principles.	includes active interactive and participation in the learning process through practicing activities and practical .applications	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	Distribution of capital ratios The partners are given a benefit on top Money and distribute the balance in 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 understanding	Giving the partners salaries or rewards in exchange for their services, distributing the balance in specific proportions, and granting the partners interest and capital	Active learning: active includes 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	Corporate withdrawals and 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 understanding	Partner loan and interest	Active learning: includes active and interactive participation in	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 learning process through practicing activities and practical .applications	
fourteenth	**3**	Knowledge and understanding	Change in partners' agreement, amendment Basis for distributing profits and losses.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the .correct answer from multiple options
Fifteenth	**3**	Knowledge and understanding	Revenue, capital, and deferred expenses, the importance of differentiating between expenses, and the effects of confusing them	Active learning: includes active and interactive participation in learning the 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	
(any Required textbooks (methodology, if	
Main references (sources)	Iraqi Penal Code
Recommended supporting books and references (scientific journals, reports....)	Iraqi Penal Code Guide"
Electronic references, Internet sites	Unified Iraqi Standards Database: You can search this Iraqi standard and its latest amendments. You can access this base via the official websites

Course description form

83. Course Name
Unified accounting system
84. Course Code
85. Semester/ year
Annual course

86. Date this description was prepared
2025/28/3
87. 1. Available forms of attendance: blended in-person education
88. Number of study hours (total)/number of units (total)
89. Name of the course administrator (if more than one name is mentioned)
Name: : Instructor: M.Sc. Amir Hamed Abdul Email: amir.habib@atu.edu.iq
90. objectives Course
e general goal: To teach the student the general foundations and concepts of the ounting system, how to prove record transactions, keep their records, and prepare final .accounts **Specific objective: How to keep records of the system and entry transactions .according to the unified accounting system**
91. Teaching and learning strategies
The strategy - 1- Cooperative education strategy and group system - 2- Role-exchange strategy and theatrical acting teaching - 3- Peer evaluation strategy - 4- Brainstorming strategy and stimulating creative thinking - 5- Pen, paper, blackboard and coloring strategy -

92. Course structure

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

				in the learning process through practicing activities and practical .applications	.options
the third	4	Knowledge and understanding	To buy in the local market The	Active learning: includes active and interactive participation the learning in process through practicing activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options
the fourth	3	Knowledge and understanding	To be created by contractors (records of the body ordering the work)	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options
Fifth	4	Knowledge and understanding	Defi Construction by contractors (executing agency records) Branches of accounting	Active learning: includes active and interactive participation in the learning process through	Objective assessment: includes the use of tests with answers, such predetermined as tests that require a yes or no answer or choosing the correct answer from multiple .options

				practicing activities and practical .applications	
VI	4	Knowledge and understanding	Accounting as a profession, Organizations And specialized 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 topic 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 understanding	Donations and gifts (records of the donor and the donor)	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	**4**	**Knowledge and understanding**	**In-house manufacturing, central finance**	**Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications**	**Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options**
The tenth	**4**	**Knowledge and understanding**	**Creation of assets by 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 answers, such predetermined as tests that require a yes or no answer or choosing the correct answer from multiple .options**
eleventh	**4**	**Knowledge and understanding**	**Writing off and selling fixed assets Stock of goods held by others**	**Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications**	**Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from multiple .options**
twelveth	**4**	**Knowledge and**	**Introduction to inventory**	**Active learning:**	**Objective assessment: includes the use of tests with**

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

				participation in the learning process through practicing activities and practical .applications	correct answer from multiple .options

93. Course evaluation	
preparation, Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily .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 (....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

rse description form

50. Name Course	
"Auditing"	
51. Course Code	
52. Semester/ year	
Annual course	
53. Date this description was prepared	
2025/28/3	
54. 1. Available forms of attendance: blended in-person education	
55. Number of study hours (total)/number of units (total)	
56. administrator (if more than one name is mentioned) Name of the course	
Instructor: M.Sc. Khalid Ali Mahdi Sahib : Email: khalidali.inj@atu.edu.iq	
57. objectives Course	
	1-**Introducing the student to the principles, rules, and purpose of auditing, and introducing the laws and regulations that regulate the auditor's access**. **2–The student should know the qualifications required for the auditor who conducts the audit** **3–Work to enable the student to practice the auditing process using appropriate means**

	4–The student learns about internal control in light of electronic data operation, introduction to the computer, and the nature of the internal electronic accounting system in light of the computer. **5–The student must master the auditing process and its role in detecting fraud and forgery**

58. Teaching and learning strategies

The strategy	– **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**

59. Course structure

the week	**hours**	**Required learning outcomes**	**Name of the unit or topic**	**Learning method**	**Evaluation method**
the first	**3**	**Knowledge and understanding**	**The origins and development of auditing, Its definition and objectives, the difference between accounting and auditing**	**Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications**	**Objective assessment: the use of tests includes with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from .multiple options**
the secon	**3**	**Knowledge and understanding**	**Types of auditing: full and partial auditing, final and continuous auditing, mandatory and optional auditing. Active learning: includes active and interactive participation in the learning process through practical activities and applications.**	**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**

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

			control systems	practicing activities and practical .applications	correct answer from .multiple options
Ninth-The tenth eleventh	3	Knowledge and understanding	Ways and means of examining and evaluating internal control systems, cases about 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 predetermined with answers, such as tests that require a yes or no answer or choosing the correct answer from .multiple options
twelveth	3	Knowledge and understanding	R Qualities and qualifications of the auditor, rights and duties of the auditor under Iraqi legislation. The Iraqi Accounting and Regulatory Standards Board and Auditing Standards. Regulations for Practicing the Profession of Accounts No. 7 of 1984 Code of professional conduct for the 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 understanding	Terminology review Intellectual framework 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
Ninth	3	Knowledge and understanding	Assumptions terminology And accounting principles.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests predetermined with answers, such as tests that require a yes or no answer or choosing the correct answer from .multiple options
The tenth	3	Knowledge and understanding	Readings in Accounting theory, entries And curricula Accounting thought	:Active learning includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from .multiple options
eleventh	3	Knowledge and understanding	Readings in theory Accounting, forms And charts.	Active learning: includes active and interactive participation in the learning	Objective assessment: includes the use of tests with predetermined answers, such as tests that require a yes or no

				process through practicing and activities practical .applications	answer or choosing the correct answer from .multiple options
twelveth Thirteent	3	Knowledge and understanding	Professional institutes And international bodies in accounting field.	Active learning: includes active and interactive participation in the learning process through practicing activities and practical .applications	Objective assessment: of tests includes the use with predetermined answers, such as tests that require a yes or no answer or choosing the correct answer from .multiple options
fourteent	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
fourteent Fifteenth	3	Knowledge and understanding	Qualities and qualifications of the auditor, rights and duties of the auditor under Iraqi legislation. The Iraqi Accounting and Regulatory Standards Board and	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

			Auditing Standards. Regulations for Practicing the Profession of Accounts No. 7 of 1984 Code of professional conduct for the Association of Accountants and Auditors		

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. (than one name is mentioned Name of the course administrator (if more
Instructor: M.Sc. Hassan Saleh Hassan Email: alshykhhsnsalkh@gmail.com
8. objectives Course

Learn the most important linguistic and spelling rules related to t student write correctly and without subject matter, which will help .errors	**Course objectives**

9. Teaching and learning strategies	
Lecture brainstorming Oral tests Written tests	**Strategy**