

**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**

**Department of Accounting**

**2025**

## Academic Program Description Form

University Name: .....

Faculty/Institute: madenat ALelem University College.....

Scientific Department: Department of Accounting

Academic or Professional Program Name: Bachelor of Science in Accounting

Final Certificate Name: Bachelor of Science in Accounting

Academic System: quarterly

Description Preparation Date: 2024/3/20

File Completion Date: 2024/3/20

Signature:



Head of Department Name:

Prof. Dr khadiar salman

Date: 10/9/2025

Signature:



Scientific Associate Name:

Prof. Dr. Thamar khadam

Date: 10 /9/2025

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance

Department: khawlah saadoon taher

Date: 10/9/2025

Signature:



Approval of the Dean

Prof. Dr. Faris abdulkarem khazaa



### **1. Program Vision**

The College's Accounting Department seeks to prepare graduates in the field of accounting to work in government departments and the private sector and to benefit from specialization in the practical and applied field..

### **2. Program Mission**

Working to prepare and graduate leading scientific and leadership competencies in the field of accounting and to develop the balance of knowledge in the field of scientific research in the field of accounting to serve the local, regional and international community, as well as training and refining the minds of students scientifically and cognitively and emphasizing social and cultural values and responding to the requirements of the local market.

### **3. Program Objectives**

- 1-Realizing and understanding favoritism and solving existing accounting problems
- 2-Cooperating with accounting problems by developing solutions
- 3-Mathematical methods and methods are growing in solving accounting problems

### **4. Program Accreditation**

Nothing

### **5. Other external influences**

Nothing

### **6. Program Structure**

<b>Program Structure</b>	<b>Number of Courses</b>	<b>Credit hours</b>	<b>Percentage</b>	<b>Reviews*</b>
<b>Institution Requirements</b>	<b>1</b>	<b>2</b>	<b>%2</b>	
<b>College Requirements</b>	<b>3</b>	<b>6</b>	<b>%6</b>	
<b>Department Requirements</b>	<b>45</b>	<b>134</b>	<b>% 88</b>	
<b>Summer Training</b>	<b>2</b>	<b>4</b>	<b>4%</b>	
<b>Other</b>				

\* This can include notes whether the course is basic or optional.

<b>7. Program Description</b>				
<b>Year/Level</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credit Hours</b>	
			<b>Theoretical</b>	<b>Practical</b>
<b>The first/first</b>	<b>Financial Accounting 1</b>	<b>AD1101</b>	<b>3</b>	<b>2</b>
<b>The first/first</b>	<b>Principles of business</b>	<b>AD1102</b>	<b>2</b>	<b>–</b>

	<b>administration</b>			
<b>The first/first</b>	<b>Principles of economics</b>	<b>AD1103</b>	<b>2</b>	<b>–</b>
<b>The first/first</b>	<b>Computer skills 1</b>	<b>AD1104</b>	<b>2</b>	<b>2</b>
<b>The first/first</b>	<b>Arabic Language</b>	<b>AD1105</b>	<b>2</b>	<b>–</b>
<b>The first/Second</b>	<b>English language2</b>	<b>AD1106</b>	<b>2</b>	<b>–</b>
<b>First/second</b>	<b>Financial Accounting2</b>	<b>AD1201</b>	<b>3</b>	<b>2</b>
<b>First/second</b>	<b>General mathematics2</b>	<b>AD1202</b>	<b>3</b>	<b>–</b>
<b>First/second</b>	<b>Principles of statistics</b>	<b>AD1203</b>	<b>3</b>	<b>–</b>
<b>First/second</b>	<b>Computer skills 2</b>	<b>AD1204</b>	<b>2</b>	<b>2</b>
<b>First/second</b>	<b>Accounting readings and correspondence E</b>	<b>AD1205</b>	<b>2</b>	<b>–</b>
<b>First/second</b>	<b>Human rights and democracy</b>	<b>AD1206</b>	<b>2</b>	<b>–</b>
<b>Second/first</b>	<b>Intermediate Accounting1</b>	<b>AD2101</b>	<b>3</b>	<b>2</b>
<b>Second/first</b>	<b>Government Accounting1</b>	<b>AD2102</b>	<b>2</b>	<b>2</b>
<b>Second/first</b>	<b>Accounting in English1</b>	<b>AD2103</b>	<b>2</b>	<b>2</b>
<b>Second/first</b>	<b>Marketing and e-</b>	<b>AD2104</b>	<b>3</b>	<b>–</b>

	commerce			
<b>Second/first</b>	Business Law	<b>AD2105</b>	<b>2</b>	–
<b>Second/first</b>	Computer accounting applications	<b>AD2106</b>	<b>2</b>	<b>2</b>
<b>Second/first</b>	General mathematics	<b>AD2107</b>	<b>2</b>	–
<b>Second/first</b>	English language 2	<b>AD2108</b>	<b>2</b>	–
<b>Second/first</b>	<b>Crimes of the moth regime in Iraq</b>	<b>MHESR2101</b>	<b>2</b>	–
<b>Second/second</b>	Intermediate Accounting 2	<b>AD2204</b>	<b>3</b>	<b>2</b>
<b>Second/second</b>	Government accounting 2	<b>AD2205</b>	<b>2</b>	<b>2</b>
<b>Second/second</b>	Accounting for non-profit units	<b>AD2206</b>	<b>3</b>	–
<b>Second/second</b>	Public finance	<b>AD2207</b>	<b>2</b>	–
<b>Second/second</b>	Accounting operations research in English	<b>AD2208</b>	<b>3</b>	–
<b>Second/second</b>	Accounting in English2	<b>AD2209</b>	<b>2</b>	<b>2</b>
<b>Second/second</b>	Arabic	<b>AR2202</b>	<b>2</b>	–
<b>Second/second</b>	Intermediate Accounting 2	<b>AD3101</b>	<b>3</b>	<b>2</b>
<b>Third/first</b>	<b>Cost accounting 1</b>	<b>AD3102</b>	<b>3</b>	<b>2</b>
<b>Third/first</b>	<b>Corporate accounting</b>	<b>AD3103</b>	<b>3</b>	–
<b>Third/first</b>	<b>Unified accounting system 1</b>	<b>AD3104</b>	<b>3</b>	–
<b>Third/first</b>	<b>Tax Accounting</b>	<b>AD3105</b>	<b>2</b>	<b>2</b>
<b>Third/first</b>	<b>Analysis of</b>	<b>AD3106</b>	<b>2</b>	<b>2</b>

	<b>financial statements in English</b>			
<b>Third/first</b>	<b>Accounting for financial institutions</b>	<b>AD3201</b>	<b>3</b>	<b>2</b>
<b>Third/second</b>	<b>Advanced financial accounting</b>	<b>AD3202</b>	<b>2</b>	<b>2</b>
<b>Third/second</b>	<b>Natural resources accounting</b>	<b>AD3203</b>	<b>3</b>	<b>–</b>
<b>Third/second</b>	<b>Unified accounting system<sup>2</sup></b>	<b>AD3204</b>	<b>3</b>	<b>2</b>
<b>Third/second</b>	<b>Cost accounting<sup>2</sup></b>	<b>AD3205</b>	<b>3</b>	<b>–</b>
<b>Third/second</b>	<b>Audit and oversight</b>	<b>AD3206</b>	<b>–</b>	<b>4</b>
<b>Third/second</b>	<b>Accounting training</b>	<b>AD4101</b>	<b>3</b>	<b>2</b>
<b>Fourth/first</b>	<b>Advanced cost accounting in English</b>	<b>AD4102</b>	<b>3</b>	<b>2</b>
<b>Fourth/first</b>	<b>Specialized accounting systems</b>	<b>AD4103</b>	<b>2</b>	<b>–</b>
<b>Fourth/first</b>	<b>International auditing standards</b>	<b>AD4104</b>	<b>3</b>	<b>2</b>
<b>Fourth/first</b>	<b>Managerial accounting in English 1</b>	<b>AD4105</b>	<b>2</b>	<b>–</b>
<b>Fourth/first</b>	<b>International accounting</b>	<b>AD4106</b>	<b>2</b>	<b>–</b>
<b>Fourth/first</b>	<b>Methodology and ethics of scientific research</b>	<b>AD4201</b>	<b>3</b>	<b>2</b>
<b>Fourth/second</b>	<b>Managerial accounting in</b>	<b>AD4202</b>	<b>3</b>	<b>2</b>

	<b>English2</b>			
<b>Fourth/second</b>	<b>Advanced cost accounting in English 2</b>	<b>AD4203</b>	2	–
<b>Fourth/second</b>	<b>International Financial Reporting Standards</b>	<b>AD4204</b>	3	–
<b>Fourth/second</b>	<b>Accounting theory</b>	<b>AD4205</b>	3	–
<b>Fourth/second</b>	<b>accounting information systems</b>	<b>AD4206</b>	–	2
<b>Fourth/second</b>	<b>Graduation research project</b>	<b>AD1101</b>	<b>3</b>	<b>2</b>

## 8. Expected learning outcomes of the program

### Knowledge

1a–	Collecting and analyzing the results of financial statements and interpreting them to assist in decision making
2a–	The ability to make sound decisions in light of analyzing and interpreting those results
3a–	Recognizing and understanding the importance of accounting standards as inputs to writing reports
4a–	Linking the analysis and interpretation of the results of the financial statements to the



5a-	<p>administrative decisions based on them and the needs of society for the purpose of growth and development.</p> <p>Increasing understanding and knowledge through studying science and other knowledge</p>
<b>Skills</b>	
1B-	Accounting analysis, classification and classification skills
2B-	Use various techniques required by knowledge of current curricula
3B-	Writing research, reports, and graduation projects on various accounting, financial, and administrative topics
<b>Ethics</b>	
1C-	Linking the results of study topics to the reasons for their occurrence through accounting analyses
2C-	Skills in analyzing computer programs and accounting data entry programs
3C-	How to deal with international accounting

4C–	standards and implement them locally  Criticism of administrative, financial and economic theories and their interpretation
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## 9. Teaching and Learning Strategies

- Cooperative education
- Numbered heads
- The flipped classroom
- Gradual activities
- SCAMPER strategy

## 10. Evaluation methods

1–Conducting periodic and surprise exams according to the department's plan

2–Review previous topics through in-class discussions before addressing new topics

## 11. Faculty

### Faculty Members

Academic Rank	Specialization	Special Requirements/Skills (if applicable)	Number of the teaching staff
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	General	Special			Staff	Lecturer
Prof. Dr. Ali Mahmoud Hassan	accounting	Financial Accounting	the Russian language	the Russian language		/
Prof. Dr. Fadel Jamil Taher	business management	HR management	Preparing research	English language	\	
Prof. Dr. Khudair Salman Dhiab	Accounting and Business management	Cost and management accounting	Organizing accounts		\	
A.M. Raja Rashid Abdel Sattar	Accounting and Business management	Human resources management	aResearch counter		\	
Dr.Rami Raad	Mathematic Scince		A research counter			/
Dr. Dalal Khalid	Accounting		aResearch counter		/	
Dr. Zahraa Jabbar	Accounting		aResearch counter		/	
Dr. Zainab Jabbar	Accounting		A research counter		/	
M.M. Mustafa Faleh Sahn	Computer Engineering		Nothing			\
Teaching assistant : Omer Ayad	English Language		A research counter	English language	\	
M. M. Ahmed Ali Saleh	accounting		Nothing		\	
Teaching Assistant : Nour Al Huda Khamel	Arabic		A research counter			/

## **Professional Development**

### **Mentoring new faculty members**

This is done through reviewed strategic plans, especially in order to control teaching and learning mechanisms and strategies for teaching methods according to blended education..

### **Professional development of faculty members**

Plan and arrangements for the academic and professional development of faculty members, such as teaching and learning strategies by involving them in human resources development courses, which include five courses supervised by the Department of Studies, Planning and Follow-up, including – Administrative Skills Course – Self-Skills Course – Electronic Governance Skills Course – Legal Skills Course – Financial Skills Course As well as the courses on modern teaching methods approved by our honorable ministry, adopting modern, interactive and integrated education as a curriculum for our dear university. As for evaluating learning

outcomes, this is done through continuous interviews and the results of questionnaires that are distributed to students, as well as conducting field surveys of the teachers' outputs and productions. As for development The professional, etc., is evaluated through performance evaluation forms and through the rate of promotions offered within his tenure and the extent of their success.. .

#### **12. Acceptance Criterion**

Establishing regulations related to admission to the college or institute. The standard to be followed is the student's GPA, but it is preferable to take into consideration the student's desire to choose and the impossibility of that in choosing a college, but at least this should be taken into account when choosing between departments because the matter is very important and the student's entire future depends on it.

#### **13. The most important sources of information about the program**

- 1–Methodological books, laws and constitutions
- 2– Books written by department teachers

3- Theses, dissertations, and local and foreign periodicals

14. Program Development Plan
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- |   |
|---|
| <ul style="list-style-type: none"><li>- Updating the curricula to be 02 in accordance with the controls of the cognitive environment</li><li>- Reading and analyzing external scientific sources, theses, and authored books</li><li>- Writing the report and research on the course at the end of each study subject</li></ul> |
|---|

	<b>Program Skills Outline</b>													
				<b>Required program Learning outcomes</b>										
	Course Code	Course Name	Basic or optional	Knowledge				Skills						Ethical
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	
First	AD1101	Financial Accounting 1	Basic	/		/	/	/	/	/	/	/	/	
	AD1102	Principles of business administration	Basic	/		/	/	/		/	/	/		
	AD1103	Principles of economics	Basic	/		/		/		/		/		
	AD1104	Computer skills 1	Basic	/		/		/		/		/		
	AD1105	Arabic Language	Basic	/		/		/		/		/		
	AD1106	English language 1	Basic	/										
Second	AD1201	Financial Accounting2	Basic	/			/	/	/	/	/			
	AD1202	General mathematics	Basic	/		/		/	/	/		/	/	

	ics2												
AD1203	Principles of statistics	Basic	/		/			/	/		/	/	
AD1204	Computer skills 2	Basic	/						/	/	/	/	
AD1205	Accounting readings and correspondence E	Basic	/		/				/	/		/	
AD1206	Human rights and democracy	Basic	/		/		/	/	/	/	/	/	
AD2101	Intermediate Accounting1	Basic	/	/	/	/	/	/		/	/	/	
AD2102	Government Accounting1	Basic	/	/	/	/	/		/	/	/	/	
AD2103	Accounting in English1	Basic	/	/	/	/	/			/	/	/	
AD2104	Marketing and e-commerce	Basic	/	/		/	/	/	/	/	/	/	
AD2105	Business	Basic	/	/	/		/	/	/	/	/	/	

1



		Law													
	<b>AD2106</b>	Computer accountin g applicatio ns	<b>Basic</b>	/	/	/		/	/	/	/		/		
	<b>AD2107</b>	General mathemati cs	<b>Basic</b>	/	/	/	/	/	/	/	/	/	/		
	<b>AD2108</b>	English language 2	<b>Basic</b>	/	/	/	/	/	/	/	/	/			
	<b>MHESR2 101</b>	<b>Crimes of the moth regime in basicalraq</b>	<b>Basic</b>	/	/	/	/	/	/	/	/		/		
ecor	<b>AD2201</b>	Intermedi ate Accountin g 2	<b>Basic</b>	/	/	/	/		/	/	/	/	/		
ecor	<b>AD2202</b>	Governme nt accountin g 2	<b>Basic</b>	/	/		/	/	/	/	/	/	/		
ecor	<b>AD2203</b>	Accountin g for non- profit units	<b>Basic</b>	/		/	/				/	/	/		
ecor	<b>AD2204</b>	Public finance	<b>Basic</b>	/	/	/	/	/	/	/		/	/		
ecor	<b>AD2205</b>	Accountin g operations research in English	<b>Basic</b>	/	/	/	/	/	/	/	/	/	/		
ecor	<b>AD2206</b>	Accountin g in English2	<b>Basic</b>	/	/	/	/	/	/			/	/		

ecor	AR2207	Arabic	Basic	/	/	/	/	/	/			/	/	
t	AD3101	Cost accountin g 1	Basic	/		/	/	/				/	/	
t	AD3102	Corporat e accountin g	Basic	/		/	/	/	/	/	/	/	/	
t	AD3103	Unified accountin g system 1	Basic	/		/	/	/	/	/	/	/	/	
t	AD3104	Tax Accounti ng	Basic	/	/	/		/	/	/	/	/	/	
t	AD3105	Analysis of financial statement s in English	Basic	/	/	/		/	/	/	/	/	/	
t	AD3206	Accounti ng for financial institutio ns	Basic	/	/	/	/	/	/	/	/	/	/	
ond	AD3201	Advanced financiala ccounting	Basic	/	/	/	/	/		/	/	/	/	
ond	AD3202	Natural resources accountin g	Basic	/	/	/	/	/	/	/	/	/	/	
ond	AD3203	Unified accountin g system2	Basic	/		/	/	/		/	/	/	/	
ond	AD3204	Cost accountin g 2	Basic	/	/	/	/	/	/	/	/	/	/	



cond	<b>AD4203</b>	<b>International Financial Reporting Standards</b>	<b>Basic</b>	/	/	/	/		/	/	/	/	/	
cond	<b>AD4204</b>	<b>Accounting theory</b>	<b>Basic</b>	/	/	/	/	/	/	/	/	/	/	
cond	<b>AD4205</b>	<b>accounting information systems</b>	<b>Basic</b>	/	/	/	/		/	/	/	/	/	
cond	<b>AD4106</b>	<b>Graduation research project</b>	<b>Basic</b>	/	/	/	/	/	/	/	/	/	/	

- Please tick the boxes corresponding to the individual program learning outcomes under evaluation.

**Intermediate**

# Accounting 1

2024

## Course Description Form

<b>1. Course Name:</b>	
Intermediate Accounting 1	
<b>2. Course Code:</b>	
AD2101	
<b>3. Semester / Year</b>	
((The first / 2))	
<b>4. Description Preparation Date:</b>	
16 /3 /2025	
<b>5. Available Attendance Forms:</b>	
(weekly attendance)	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
75 hours / (4 units)	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Assistant Professor Ali Mahmoud Hassan:alimahmood89888@gmail.com	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<b>As illustrated below .</b>
<p>At the end of the course, the student will be able to understand the reporting conceptual framework, income statement, record adjustments, debtors, and processing the bank account reconciliation statement.</p> <p><b>Special (Behavioral) goals //</b></p> <p>At the end of the course, the student will be able to identify the optimal ways to compare the characteristics of accounting information</p> <p>2– At the end of the course, the student will be able to distinguish between accounting assumptions and accounting</p>	

principles

3– At the end of the course, the student will be able to identify the elements of financial statements.

4– At the end of the course, the student will be able to measure record adjustments at the end of the period

5– At the end of the course, the student will be able to make a reconciliation statement for the bank account

6– At the end of the course, the student will be able to analyze the ages of debtors and make the required allocations.

7– At the end of the course, the student will be able to differentiate between the final financial statements

## 9. Teaching and Learning Strategies

<b>Strategy</b>	<ul style="list-style-type: none"><li>• Brainstorming strategy</li><li>• Modeling learning strategy</li><li>• Group work or cooperative learning strategy</li><li>• Discussion strategy</li><li>• Project strategy</li><li>• A strategy for problem solving or problem-based learning</li><li>• Story strategy</li><li>• Combining different strategies</li></ul>
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## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	5	Understanding and assimilation	Know the characteristics of accounting information, assumptions, and accounting principles	Brainstorming strategy	Oral and written Examination
2–	5	Understanding and assimilation	Elements of financial items for the income statement	Teamwork strategy.	Oral and written Examination
3–	5	Understanding and assimilation	Forms of preparing an income statement	Project strategy	Oral and written Examination
4–	5	Understanding and assimilation	Concept and disclosure of retained earnings	Discussion strategy	Oral and written Examination

5–	5	Understanding and assimilation	Define the concept of advances and accruals	Story strategy	Oral and written Examination
6–	5	Understanding and assimilation	Explain the accounting treatment of advances and accruals	Problem solving strategy	Oral and written Examination
7–	5	Understanding and assimilation	Reasons for preparing settlement entries	Modeling learning strategy	Oral and written Examination
8–	5	Understanding and assimilation	. Introduction to the bank account reconciliation statement	Teamwork strategy.	Oral and written Examination
9–	5	Understanding and assimilation	Determine the reasons for non-matching of the bank statement	Combining different strategies	Oral and written Examination
10–	5	Understanding and assimilation	Explaining the reconciliation restrictions associated with the conformity statement	Combining different strategies	Oral and written Examination
11–	5	Understanding and assimilation	Preparing a conformity statement	Combining different strategies	Oral and written Examination
12–	5	Understanding and assimilation	Defining the concept of debtors, its types and accounting treatments	Teamwork strategy.	Oral and written Examination
13–	5	Understanding and assimilation	Evaluating the debtors account and explaining the concept of bad debts	Project strategy	Oral and written Examination
14–	5	Understanding and assimilation	Accounting treatment of bad debts and doubtful debts	Combining different strategies	Oral and written Examination
15–	5	Understanding and assimilation	Allowed discount	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Intermediate financial accounting A.M. Dahkim Hamoud, A.M.D. Bushra Al-Taie 2. Intermediate accounting



	Donald Kieso
Recommended books and references (scientific journals, reports...)	Graduation projects of Accounting Department students, scientific journals and periodicals related to the subject
References, Websites	Browse the Google network using the desired subject key.

# Principles of business administration

## Course Description Form

<b>1. Course Name:</b>
<b>Principles of business administration</b>
<b>2. Course Code:</b>
<b>AD 1102</b>
<b>3. Semester / Year</b>
<b>First / First</b>
<b>4. Description Preparation Date:</b>
<b>16 /3 /2025</b>
<b>5. Available Attendance Forms:</b>
Weekly attendance
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>
(30 Hr. / 2 Unit )
<b>7. Course administrator's name (mention all, if more than one name)</b>
Name: Assist. Prof. Dr. Fadhil Jameel Tahir Email: fadhil.j.taher@mauc.edu.iq
<b>8. Course Objectives</b>

**Course Objectives**

As illustrated below .

**General goals //**

- 1– Introducing the concept of management and manager.
- 2– Definition of the administrative process and the functions of the manager.
- 3– Familiarity with the theories and schools that contributed to the development of management.
- 4– Introducing administrative functions (planning and its objectives, types of plans, obstacles to planning and its components, organization and its importance, organizational structure, methods of organizational division, the concept of decision–making, stages of decision–making and types of decisions, the concept of administrative leadership, types of leadership, theories of leadership, motives, incentives, theories of motivation, and the difference between motivation and motivation, communications and control. Its procedures, types of control, characteristics of an effective system of control and its obstacles.

**Special (Behavioral) goals //**

- 1- Building the students' leadership personality and developing it towards dealing with others in the work environment.
- 2- Acquiring the prevailing scientific knowledge of the administrative specialization.
- 3- Enabling students to deal with business challenges.
- 4- Enabling the student to be creative and think creatively.
- 5- Developing students' abilities and skills in dealing with and solving administrative problems.
- 6- Using information technology and scientific knowledge set forth in the general objectives of the course.

**9. Teaching and Learning Strategies****Strategy**

Brainstorming strategy  
Modeling learning strategy  
Group work or cooperative learning strategy  
Discussion strategy

Project strategy  
A strategy for problem solving or problem-based learning  
Story strategy.  
Combining different strategies.

## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	2	Understanding and comprehension	Chapter One: The concept of management and its importance	Teamwork strategy	Oral and written Examination
2–	2	Understanding and comprehension	Chapter Two: The historical development of literary thought	Brainstorming strategy	Oral and written Examination
3–	2	Understanding and comprehension	Chapter Three: Planning	Project strategy	Oral and written Examination
4–	2	Understanding and comprehension	Chapter Four: Decision making and making	Combining different strategies	Oral and written Examination
5–	2	Understanding and comprehension	Chapter Five: Organization	Teamwork strategy	Oral and written Examination
6–	2	Understanding and comprehension	Chapter Six: Coordination	Problem solving strategy	Oral and written Examination
7–	2	Understanding and comprehension	Chapter Seven: Administrative Leadership	Modeling learning strategy	Oral and written Examination
8–	2	Understanding and comprehension	Chapter Eight: Motivation and incentives	Story strategy	Oral and written Examination
9–	2	Understanding and comprehension	Chapter Nine: Administrative Communications	Combining different strategies	Oral and written Examination
10–	2	Understanding and comprehension	Chapter Ten: Administrative Control	Discussion strategy	Oral and written Examination
11–	2	Understanding and comprehension	Chapter Eleven: Human Resources Management	Combining different strategies	Oral and written Examination
12–	2	Understanding and comprehension	Chapter Twelve: Marketing Management	Teamwork strategy	Oral and written Examination

13-	2	Understanding and comprehension	Chapter thirteen: Managing production operations	Project strategy	Oral and written Examination
14-	2	Understanding and comprehension	Chapter Fourteen: Financial Management	Combining different strategies	Oral and written Examination
15-	2	Understanding, and comprehension	Chapter fifteen: Management of administrative information systems	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	10	5	5	15	60	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	1- إدارة الأعمال مع التركيز على إدارة الأعمال المؤلف : د. خليل محمد حسن الشماع الناشر : دار المسيرة للنشر والتوزيع السنة : 2007 الطبعة الخامسة 2- إدارة الأعمال (المفاهيم والمداخل الفكرية ) المؤلف : أ.د سعد علي حمود العنزي الناشر : دار البازوري العلمية للنشر والتوزيع السنة : 2019 .
Main references (sources)	Lectures prepared by the teacher of the subject
Recommended books and references (scientific journals, reports...)	Scientific magazines, reports, and Research papers.
Electronic References, Websites	Browse the Google network using the desired subject key.

## Principles of Economics

### Course Description Form

<b>1. Course Name:</b>
<b>Principles of Economics</b>
<b>2. Course Code:</b>
<b>AD1103</b>
<b>3. Semester / Year</b>
<b>(First semester , First Year )</b>
<b>4. Description Preparation Date:</b>
<b>19 /3 /2025</b>
<b>5. Available Attendance Forms:</b>
<b>Weekly attendance</b>

<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(30 Hr. / 2 Unit )	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Dr. Dalal Khaled	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<b>As illustrated below .</b>
<p><b>General goal //</b></p> <p>At the end of the course, the student will be able to know what accounting is, the business environment, the basic functions of accounting, and the users of accounting information.....</p> <p><b>Specific (Behavioral) goals //</b></p> <p>1– At the end of the course, the student will be able to understand the motives behind economic actions and predict them through analyzing psychological factors.</p> <p>2– At the end of the course, the student will be able to deal with the decrease and increase in capital</p> <p>3– At the end of the course, the student will be able to know how to deal with both purchasing and sales operations</p>	
<b>9. Teaching and Learning Strategies</b>	
<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning

Story strategy.  
Combining different strategies

## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	3	Understanding and assimilation	Economics	Brainstorming strategy	Oral and written Examination
2–	3	Understanding and assimilation	The economic problem	Teamwork strategy.	Oral and written Examination
3–	3	Understanding and assimilation	Demand theory	Project strategy	Oral and written Examination
4–	3	Understanding and assimilation	Elasticities of demand	Discussion strategy	Oral and written Examination
5–	3	Understanding and assimilation	Classical theory Benefit	Story strategy	Oral and written Examination
6–	3	Understanding and assimilation	Modern theory	Problem solving strategy	Oral and written Examination
7–	3	Understanding and assimilation	Supply theory	Modeling learning strategy	Oral and written Examination
8–	3	Understanding and assimilation	Production theory	Teamwork strategy.	Oral and written Examination
9–	3	Understanding and assimilation	Costs and revenues Statements	Combining different strategies	Oral and written Examination
10–	3	Understanding and assimilation	Markets	Combining different strategies	Oral and written Examination
11–	3	Understanding and assimilation	Distribution theory	Combining different strategies	Oral and written Examination
12–	3	Understanding and assimilation	National income	Teamwork strategy.	Oral and written Examination
13–	3	Understanding and assimilation	Money and banks	Project strategy	Oral and written Examination
14–	3	Understanding and assimilation	Foreign trade	Combining different strategies	Oral and written Examination
15–	3	Understanding and assimilation	Inflation	Combining different strategies	Oral and written Examination

## 11. Course Evaluation



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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Principles of Economics Karim Mahdi Al-Hasnawi Principles of Economics, Khaled Al-Mashhadani
Recommended books and references (scientific journals, reports...)	Graduation projects for students in the Accounting Branch related to economics topics, scientific journals and periodicals related to the subject.
Electronic References, Websites	Browse the Google network using the desired subject key.

## Computer skills 1tion

### Course Description Form

<b>1. Course Name:</b>	
Computer skills 1	
<b>2. Course Code:</b>	
Department of Accounting	
<b>3. Semester / Year</b>	
The first course / first stage	
<b>4. Description Preparation Date:</b>	
21 /3 /2025	
<b>5. Available Attendance Forms:</b>	
Attendance - weekly system	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
30 theoretical hours - 30 practical hours / per course / (2 units)	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Dr. Mustafa Faleh Email: mustafa.faleh@mauc.edu.iq	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	As illustrated below .
<p><b>General goal //</b></p> <p>The student must be familiar with the basic rules for dealing with and managing a computer to help him complete projects, print matters, prepare statistics and graphs, create presentations, design engineering plans, etc</p> <p><b>Special (Behavioral) goals //</b></p> <p>1–Giving students a basic idea of computer components and the basic principles of computer science.</p> <p>2– The possibility of benefiting from it in the field of scientific research</p>	

in nursing, medicine, accounting and engineering.

3– In this course, the student is taught through theoretical and practical lectures how to use the computer and access electronic programs.

## 9. Teaching and Learning Strategies

<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Learning strategy and identifying computer components</li> <li>• Strategy for learning and identifying programs for drawings, pictures and shapes</li> <li>• Learning strategy and getting acquainted with the use of basic computer programs</li> <li>• The strategy of using computer programs for scientific purposes.</li> <li>• The strategy of using ports in preserving and archiving scientific programs.</li> <li>• Strategy for using the computer to schedule lectures.</li> </ul>
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## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	2	Learn about computer components and how to use them	Basic principles of computing	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam
2–	2	Identify the computer and its characteristics and characteristics	Electronic computer and its advantages	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam

3–	2	Distinguishing between the main components of a computer and how to classify them	Computer components and classifications	Theoretical/practical	<b>Theoretical exam, practical exam, reports, exams, monthly exam</b>
4–	2	Identify the contents of the computer box and internal components	Computer box and system unit	Theoretical/practical	<b>Theoretical exam, practical exam, reports, exams, monthly exam</b>
5–	2	Login to computer windows	Login to Word	Theoretical/practical	<b>Theoretical exam, practical exam, reports, exams, monthly exam</b>
6–	2	Working in Word	Working in Word	Theoretical/practical	<b>Theoretical exam, practical exam, reports, exams, monthly exam</b>
7–	2	Identify the main software and applications	Software entity	Theoretical/practical	<b>Theoretical exam, practical exam, reports, exams, monthly exam</b>

8–	2	review	Review	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam
9–	2	Principles for PowerPoint	PowerPoint concept	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam
10–	2	Working with PowerPoint	PowerPoint concept	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam
11–	2	Working with PowerPoint	Working with PowerPoint	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam
12–	2	review	review	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam

13-	2	Features of PowerPoint	Uses of PowerPoint	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam
14-	2	PowerPoint workbooks	PowerPoint applications	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam
15-			End of the first course exams		

## 11. Course Evaluation

20% theoretical - 20% practical, divided as follows: exams - monthly exams - daily exams - practical exams - reports.

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Basic principles of using computers for beginners - computer skills 1
Recommended books and references (scientific journals, reports...)	Workshops with lectures in the field of computer programs
Electronic References, Websites	Holding internal and external lectures through lecturers in the field of computers

# Course Arabic

2024

## Course description form

<b>1. Course name</b>
Arabic Language
<b>2. Course code</b>
AD1105

<b>3. Semester/year</b>	
second / first stage	
<b>4. The date this description was prepared</b>	
22/3/2025	
<b>5. Available forms of attendance</b>	
(weekly attendance)	
<b>6. Number of study hours (total)/number of units (total)</b>	
15 hours / (2 unit).	
<b>7. Name of the course administrator (if more than one name mentioned)</b>	
Name: Teaching assistant : Nour Al Huda Khamel	
<b>8. Course objectives</b>	
material are as shown below	The objectives of the stud
<p><b>General goal:</b></p> <p>At the end of the course, the student will be able to know the Arabic language and its literature, control the tongue from error in pronunciation, and adhere to the rules of proper writing</p> <p><b>Behavioral goals:</b></p> <p>1 – Preparing students to obtain knowledge and understanding of the intellectual foundations and applications</p>	



of Arabic language sciences.

2 – Preparing students to obtain knowledge and understanding of grammar.

3 – Preparing students to obtain knowledge and understanding of morphology.

4– Preparing students to obtain knowledge and understanding of the science of dictation and expression.

5– Preparing students to obtain knowledge and understanding of literature. 6– Preparing students to obtain knowledge and understanding of the basic standards of Arabic language sciences.

## 9. Teaching and learning strategies

- Brainstorming strategy
- Group work or cooperative learning strategy
- Discussion strategy
- A strategy for problem solving or problem-based learning.
- Active learning strategy.
- Interactive education strategy.

The strategy

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## 9.Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Hours	the week
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Oral and written examination	Interactive lecture	<b>The concept of language and literature</b>	<b>The student understands the topic</b>	<b>2</b>	<b>1</b>
Oral and written examination	Interactive lecture	<b>Rules for writing hamza (initial hamza)</b>	The student understands the topic	<b>2</b>	<b>2</b>
Oral and written examination	Interactive lecture	<b>Rules for writing the middle hamza</b>	The student understands the topic	<b>2</b>	<b>3</b>
Oral and written examination	Interactive lecture	<b>Rules for writing the extreme hamza</b>	The student understands the topic	<b>2</b>	<b>4</b>
Oral and written examination	Interactive lecture	<b>Pre-Islamic literature - literary models</b>	The student understands the topic	<b>2</b>	<b>5</b>
Oral and written examination	Interactive lecture	<b>Rules for writing numbers and countable numbers (single numbers)</b>	The student understands the topic	<b>2</b>	<b>6</b>
Oral and written examination	Interactive lecture	<b>Islamic literature - literary models</b>	The student understands the topic	<b>2</b>	<b>7</b>
Oral and written examination	Interactive lecture	<b>The concept of soft wrap</b>	The student understands the topic	<b>2</b>	<b>8</b>
Oral and written examination	Interactive lecture	<b>The concept of T and H</b>	The student understands the topic	<b>2</b>	<b>9</b>
Oral and written examination	Interactive lecture	<b>Abbasid literature - literary models</b>	The student understands the topic	<b>2</b>	<b>10</b>
Oral and written examination	Interactive lecture	<b>Speech and what it consists of</b>	The student understands the topic	<b>2</b>	<b>11</b>
Oral and written examination	Interactive lecture	<b>The name and its signs</b>	The student understands the topic	<b>2</b>	<b>12</b>
Oral and written examination	Interactive lecture	<b>Action and its signs</b>	The student understands the topic	<b>2</b>	<b>13</b>
Oral and written examination	Interactive lecture	<b>The letter and its meanings</b>	The student understands the topic	<b>2</b>	<b>14</b>
Oral and written examination	Interactive lecture	<b>Modern literature - literary models</b>	The student understands the topic	<b>2</b>	<b>15</b>

## 10. 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.

Total	a report	Written exam	Monthly exam	oral exam	Daily exam	Daily preparation
100	5	60	20	5	5	5
<b>11. Learning and teaching resources</b>						
Nothing				<b>Required textbooks (methodology, if any)</b>		
1- There is no specific curriculum. We adopt language books for departments other than the specialty				<b>Main references (sources)</b>		
(Common mistakes) Mahmoud Abdel Razzaq Juma. (Pre-Islamic Literature) Shawqi Deif. (Literature and its Arts) Ezzedine Ismail.				Recommended supporting books and references (scientific journals, reports....)		
Browse the Internet, especially articles related to the specific topic				Electronic references, Internet sites		

# Course Description

### Course Description Form

<b>1. Course Name:</b>
English Language 1
<b>2. Course Code:</b>
AD 1106
<b>3. Semester / Year</b>
First/ First
<b>4. Description Preparation Date:</b>
16 /3 /2025
<b>5. Available Attendance Forms:</b>
Weekly attendance
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>
(30 Hr. / 2 Unit )
<b>7. Course administrator's name (mention all, if more than one name)</b>
Name: Teaching assistant : Omer Ayad

## 8. Course Objectives

### Course Objectives

As illustrated below .

#### General goals //

- Develop their intellectual, personal and professional abilities.
- Acquire basic language skills (listening, speaking, reading and writing) in order to communicate with speakers of English language.
- Acquire the linguistic competence necessarily required in various life situations.
- Develop their awareness of the importance of English as a means of international communication.
- Develop the linguistic competence that enables them, in future, to present and explain the accounting concepts and issues.
- Acquire the linguistic bases that enable them to participate in transferring the scientific and technological advances of other nations to their nation.

#### Special (Behavioral) goals //

- 1- At the end of the course, the student will be able to introduce himself to others in English.
- 2- Be able to recognize the types of simple and complex sentences in the English language.
- 3- Be able to distinguish between nominal sentences and verbal sentences.
- 4- Be able to use subject, object, and possessive pronouns correctly.
- 5- Be able to use legal terminology correctly.
- 6- Be able to use auxiliary verbs correctly in negative sentences or make a regular question and a follow-up question.
- 7- Be able to distinguish between correct and incorrect sentences.

- 8- Be able to pronounce words correctly.  
 9- Be able to read to understand English written material.  
 10- Have the ability to correctly write a short guided paragraph.

## 9. Teaching and Learning Strategies

<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies
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## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	2	Understanding and comprehension	Greeting and Introduction	Teamwork strategy	Oral and written Examination
2-	2	Understanding and comprehension	Auxiliary verbs	Brainstorming strategy	Oral and written Examination
3-	2	Understanding and comprehension	Subject and object pronouns	Project strategy	Oral and written Examination
4-	2	Understanding and comprehension	Forming adjectives and adverbs	Combining different strategies	Oral and written Examination
5-	2	Understanding and comprehension	Punctuation	Teamwork strategy	Oral and written Examination
6-	2	Understanding and comprehension	Speaking about jobs	Problem solving strategy	Oral and written Examination
7-	2	Understanding and comprehension	Parts of speech	Modeling learning strategy	Oral and written Examination
8-	2	Understanding and comprehension	Informative and negative sentences	Story strategy	Oral and written Examination
9-	2	Understanding and comprehension	Present simple tense	Combining different strategies	Oral and written Examination
10-	2	Understanding and comprehension	Sports, foods and drinks	Discussion strategy	Oral and written Examination

11-	2	Understanding and comprehension	Prepositions	Combining different strategies	Oral and written Examination
12-	2	Understanding and comprehension	Possessive pronouns	Teamwork strategy	Oral and written Examination
13-	2	Understanding and comprehension	Speaking about countries	Project strategy	Oral and written Examination
14-	2	Understanding and comprehension	Making question with auxiliary verbs (is, am, are)	Combining different strategies	Oral and written Examination
15-	2	Understanding, and comprehension	Making question with auxiliary (do, does, did)	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	20	60	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	New Headway Plus (Beginners student Book+ work book)
Main references (sources)	Dictionary books. English Language in Use book.
Recommended books and references (scientific journals, reports...)	Stories and magazines which are written in English. Research papers that are written in English. Books for learning the English language.
Electronic References, Websites	Browse the Google network using the desired subject key.

# **Intermediate Accounting 2**



## Course Description Form

<b>1. Course Name:</b>	
Intermediate Accounting 2	
<b>2. Course Code:</b>	
AD2201	
<b>3. Semester / Year</b>	
((2 / 2))	
<b>4. Description Preparation Date:</b>	
16 /3 /2025	
<b>5. Available Attendance Forms:</b>	
(weekly attendance)	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
75 hours / (4 units)	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Assistant Professor Ali Mahmoud Hassan:alimahmood89888@gmail.com	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<b>As illustrated below .</b>
<p>At the end of the course, the student will be able to understand accounting for commodity inventory, differentiate and measure between investments in equity and debt instruments, measure the depreciation of fixed assets, and account for intangible assets</p> <p><b>Special (Behavioral) goals //</b></p> <p>1– At the end of the course, the student will be able to identify the best ways to compare periodic and continuous inventory</p> <p>2– At the end of the course, the student will be able to distinguish between the three methods of inventory evaluation</p>	

3– At the end of the course, the student will be able to measure investments in equity and investments in debt instruments

4– At the end of the course, the student will be able to measure the depreciation of fixed assets

5– At the end of the course, the student will be able to measure the impairment of assets

6– At the end of the course, the student will be able to define current liabilities.

7– At the end of the course, the student will be able to classify and measure intangible assets

## 9. Teaching and Learning Strategies

### Strategy

- Brainstorming strategy
- Modeling learning strategy
- Group work or cooperative learning strategy
- Discussion strategy
- Project strategy
- A strategy for problem solving or problem-based learning
- Story strategy
- Combining different strategies

## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	5	Understanding and assimilation	Defining inventory, its nature, and showing it in the financial statements	Brainstorming strategy	Oral and written Examination
2–	5	Understanding and assimilation	Recording accounting entries under the periodic inventory system and the continuous inventory system	Teamwork strategy.	Oral and written Examination
3–	5	Understanding and assimilation	Methods of evaluating commodity inventory	Project strategy	Oral and written Examination
4–	5	Understanding and assimilation	Methods of evaluating commodity inventory	Discussion strategy	Oral and written Examination
5–	5	Understanding	Investments in property	Story strategy	Oral and written

		and assimilation	securities (stocks)		Examination
6–	5	Understanding and assimilation	Investments in debt securities (bonds)	Problem solving strategy	Oral and written Examination
7–	5	Understanding and assimilation	Investments in debt securities (bonds)	Modeling learning strategy	Oral and written Examination
8–	5	Understanding and assimilation	Definition of fixed assets • Methods of acquiring fixed assets Revenue, expenses and capital expenses	Teamwork strategy.	Oral and written Examination
9–	5	Understanding and assimilation	Methods of depreciation of fixed assets	Combining different strategies	Oral and written Examination
10–	5	Understanding and assimilation	Methods of depreciation of fixed assets	Combining different strategies	Oral and written Examination
11–	5	Understanding and assimilation	Definition of intangible assets, their types and amortization	Combining different strategies	Oral and written Examination
12–	5	Understanding and assimilation	Definition of current liabilities Types of current liabilities	Teamwork strategy.	Oral and written Examination
13–	5	Understanding and assimilation	Distinguishing between types of current liabilities	Project strategy	Oral and written Examination
14–	5	Understanding and assimilation	Accounting treatment of current liabilities	Combining different strategies	Oral and written Examination
15–	5	Understanding and assimilation	Definition of current liabilities Types of current liabilities	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Intermediate financial accounting A.M. Dahkim Hamoud, A.M.D. Bushra Al-Taie 2. Intermediate accounting

	Donald Kieso
Recommended books and references (scientific journals, reports...)	Graduation projects of Accounting Department students, scientific journals and periodicals related to the subject
References, Websites	Browse the Google network using the desired subject key.

# General mathematics 1

## Course Description Form

13.	Course Name:
General mathematics 1	
14.	Course Code:
AD1202	
15.	Semester / Year
(second semester , first Year )	
16.	Description Preparation Date:
1 /04 /2025	
17.	Available Attendance Forms:
Weekly attendance	
18.	Number of Credit Hours (Total) / Number of Units (Total)
(45 Hr. / 3 Unit )	
19.	Course administrator's name (mention all, if more than one name)
Name: Teaching assistant. Ahmed Ali Salih Email: <a href="mailto:ahmed.aldosh01@gmail.com">ahmed.aldosh01@gmail.com</a>	
20.	Course Objectives
Course Objectives	As illustrated below.
<b>General goal //</b> The student will be able to... 1– Introducing the student to the basic principles of general mathematics 1 and the importance of mathematics 2– Acquiring sports skills 3 – Acquiring mental skills and thinking in mathematics	
21.	Teaching and Learning Strategies

<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Brainstorming strategy</li> <li>• Modeling learning strategy</li> <li>• Group work or cooperative learning strategy</li> <li>• Discussion strategy</li> <li>• Project strategy</li> <li>• A strategy for problem solving or problem-based learning</li> <li>• Story strategy.</li> <li>• Combining different strategies</li> </ul>
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## 22. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	3	Understanding and assimilation	Function	Brainstorming strategy	Oral and written Examination
2–	3	Understanding and assimilation	Linear and nonlinear equations	Teamwork strategy.	Oral and written Examination
3–	3	Understanding and assimilation	Practical examples	Brainstorming strategy	Oral and written Examination
4–	3	Understanding and assimilation	the aim	Discussion strategy	Oral and written Examination
5–	3	Understanding and assimilation	The relationship of goals	Brainstorming strategy	Oral and written Examination
6–	3	Understanding and assimilation	General examples	Problem solving strategy	Oral and written Examination
7–	3	Understanding and assimilation	1 month exam	Teamwork strategy	Oral and written Examination
8–	3	Understanding and assimilation	differentiation	Teamwork strategy.	Oral and written Examination
9–	3	Understanding and assimilation	General examples	Combining different strategies	Oral and written Examination
10–	3	Understanding and assimilation	Derivatives	Combining different strategies	Oral and written Examination
11–	3	Understanding and assimilation	Derivative relationship	Combining different strategies	Oral and written Examination
12–	3	Understanding and assimilation	General examples	Teamwork strategy.	Oral and written Examination

13-	3	Understanding and assimilation	Practical exercises	Brainstorming strategy	Oral and written Examination
14-	3	Understanding and assimilation	2 month exam	Combining different strategies	Oral and written Examination

### 23. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

### 24. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Mathematics for management and economics students Dr. Zafer Hussein Principles of Mathematics by Salim Al-Gharabi Principles of mathematics Dr. Dhafer Hussein Rashid
Recommended books and references (scientific journals, reports...)	Nothing.
Electronic References, Websites	Browse the Google network using the desired subject key.

# Statistics

## Course Description Form

**1. Course Name:**

**Statistics**

**2. Course Code:**



**AD1203**

**3. Semester / Year**

**(First semester , Second Year )**

**4. Description Preparation Date:**

**16 /3 /2025**

**5. Available Attendance Forms:**

**Weekly attendance**

**6. Number of Credit Hours (Total) / Number of Units (Total)**

**(45 Hr. / 2 Unit )**

**7. Course administrator's name (mention all, if more than one name)**

**Name: Dr. Rami Raad**

**8. Course Objectives**

**Course Objectives**

**As illustrated below .**

**General goal //**

At the end of the course, the student will be able to know the importance of statistics, its methods, and how to collect data and classify it in different types of tables.

**Specific (Behavioral) goals //**

1- At the end of the course, the student will be able to distinguish between measures of central tendency and their characteristics

2- At the end of the course, the student will be able to clarify the relationship between the measurements

3- At the end of the course, the student will be able to learn about measures of dispersion, coefficient of variation, skewness, kurtosis, correlations, types of correlation coefficients, and simple linear regression.

## 9. Teaching and Learning Strategies

<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies
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## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	3	Understanding and assimilation	Introduction to statistics	Brainstorming strategy	Oral and written Examination
2–	3	Understanding and assimilation	Statistical concepts	Teamwork strategy.	Oral and written Examination
3–	3	Understanding and assimilation	Data collection	Project strategy	Oral and written Examination
4–	3	Understanding and assimilation	Organizing and displaying data	Discussion strategy	Oral and written Examination
5–	3	Understanding and assimilation	Data specifications	Story strategy	Oral and written Examination
6–	3	Understanding and assimilation	Measures of central tendency	Problem solving strategy	Oral and written Examination
7–	3	Understanding and assimilation	Measures of dispersion	Modeling learning strategy	Oral and written Examination
8–	3	Understanding and assimilation	probability theory	Teamwork strategy.	Oral and written Examination
9–	3	Understanding and assimilation	The relationship between variables	Combining different strategies	Oral and written Examination
10–	3	Understanding and assimilation	Exam 1	Combining different strategies	Oral and written Examination
11–	3	Understanding and assimilation	Multiple linear regression	Combining different strategies	Oral and written Examination
12–	3	Understanding and assimilation	Simple linear correlation	Teamwork strategy.	Oral and written Examination

13-	3	Understanding and assimilation	Partial and multiple linear correlation	Project strategy	Oral and written Examination
14-	3	Understanding and assimilation	Exam2	Combining different strategies	Oral and written Examination
15-	3	Understanding and assimilation	Introduction to statistics	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	<ul style="list-style-type: none"> <li>- Principles of Statistics, written by Dr. Mahmoud Al-Mashhadani, Amir Hanna Hormuz, 1989</li> <li>- Applied statistics using ready-made packages stat &amp; spss. Written by Mustafa Hussein Bahi, Dr. Ahmed Abdel Fattah Salem and others, 2006</li> </ul>
Recommended books and references (scientific journals, reports...)	nothing
Electronic References, Websites	Browse the Google network using the desired subject key. Browse the Google network using the desired subject key.

**Course Description**

**Computer skills 2**

## Course Description Form

<b>1. Course Name:</b>	
Computer skills 2	
<b>2. Course Code:</b>	
AD1204	
<b>3. Semester / Year</b>	
The Second course / first stage	
<b>4. Description Preparation Date:</b>	
21 /3 /2025	
<b>5. Available Attendance Forms:</b>	
Attendance - weekly system	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
30 theoretical hours - 30 practical hours / per course / (2 units)	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Dr. Mustafa Faleh Email: mustafa.faleh@mauc.edu.iq	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	As illustrated below .
<b>General goal //</b>	
This course includes a careful study of the program and its general	

application within government institutions and the private sector, as it facilitates those working on the Microsoft Excel program to produce profit, loss and interest results, as well as saving statistical data and linking with the rest of the institutions and departments with an accurate electronic system without referring to paper files.

### **Special (Behavioral) goals //**

- 1– Training on using Excel
- 2– Learn about using Excel in building accounting tables.
- 3– Explaining the procedures for calculating mathematical and logical formulas.
- 4– Analysis of accounting tables.
- 5– Profit and loss accounts.

## **9. Teaching and Learning Strategies**

<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Strategy for identifying computer capabilities and applications</li> <li>• Strategy for identifying the capabilities of Excel</li> <li>• Strategy for solving mathematical and logical formulas.</li> <li>• Strategy for creating sales, profit and loss reports.</li> <li>• Payroll reporting strategy</li> <li>• A strategy for developing students' abilities to use Excel in solving Accounting equations</li> </ul>
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## **10. Course Structure**

<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
<b>1–</b>	<b>2</b>	Concept and goals	Introduction to Excel	Theoretical/practical	<b>Theoretical exam, practical exam,</b>

					<b>reports, exams, monthly exam</b>
<b>2–</b>	<b>2</b>	Working with the program interface	File tab	Theoretical/practical	<b>Theoretical exam, practical exam, reports, exams, monthly exam</b>
<b>3–</b>	<b>2</b>	Working with tabs	Home tab	Theoretical/practical	<b>Theoretical exam, practical exam, reports, exams, monthly exam</b>
<b>4–</b>	<b>2</b>	Building a simple table	Rows, columns and cells	Theoretical/practical	<b>Theoretical exam, practical exam, reports, exams, monthly exam</b>
<b>5–</b>	<b>2</b>	Format a table	Format cells	Theoretical/practical	<b>Theoretical exam, practical exam, reports, exams, monthly exam</b>
<b>6–</b>	<b>2</b>	dealing with tables	Move, copy, delete and arrange	Theoretical/practical	<b>Theoretical exam, practical exam,</b>

					reports, exams, monthly exam
7–	2	Insert charts	Creating charts and their types	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam
8–	2	Evaluation	Monthly exam	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam
9–	2	Dealing with charts	Transfer, copy and develop Charts	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam
10–	2	Dealing with formulas	Formulas Sum and Average	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam
11–	2	Dealing with formulas	The lowest and highest value	Theoretical/practical	Theoretical exam, practical exam,



					reports, exams, monthly exam
12–	2	Dealing with formulas	Profits and net salaries	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam
13–	2	Dealing with formulas	IF AND SumIF formula	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam
14–	2	Evaluation	Monthly exam	Theoretical/practical	Theoretical exam, practical exam, reports, exams, monthly exam
15–			End of the second course exams		

## 11. Course Evaluation

20% theoretical - 20% practical, divided as follows: exams - monthly exams - daily exams - practical exams - reports.

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)

Nothing

Main references (sources)

The main introduction to the Microsoft program 2007 - 2010, Mazen Al-Hakam

Recommended books and references (scientific journals, reports...)	Workshops with lectures in the field of computer programs
Electronic References, Websites	Holding internal and external lectures through lecturers in the field of computers

# English Language 1

## Course Description Form

<b>1. Course Name:</b>
English Language 1
<b>2. Course Code:</b>
AD 1106
<b>3. Semester / Year</b>
First/ First
<b>4. Description Preparation Date:</b>
16 /3 /2025
<b>5. Available Attendance Forms:</b>
Weekly attendance
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>
(30 Hr. / 2 Unit )
<b>7. Course administrator's name (mention all, if more than one name)</b>

Name: Teaching assistant : Omer Ayad

## 8. Course Objectives

### Course Objectives

As illustrated below .

#### General goals //

- Develop their intellectual, personal and professional abilities.
- Acquire basic language skills (listening, speaking, reading and writing) in order to communicate with speakers of English language.
- Acquire the linguistic competence necessarily required in various life situations.
- Develop their awareness of the importance of English as a means of international communication.
- Develop the linguistic competence that enables them, in future, to present and explain the accounting concepts and issues.
- Acquire the linguistic bases that enable them to participate in transferring the scientific and technological advances of other nations to their nation.

#### Special (Behavioral) goals //

- 1- At the end of the course, the student will be able to introduce himself to others in English.
- 2- Be able to recognize the types of simple and complex sentences in the English language.
- 3- Be able to distinguish between nominal sentences and verbal sentences.
- 4- Be able to use subject, object, and possessive pronouns correctly.
- 5- Be able to use legal terminology correctly.
- 6- Be able to use auxiliary verbs correctly in negative sentences or make a regular question and a follow-up question.
- 7- Be able to distinguish between correct and incorrect sentences.
- 8- Be able to pronounce words correctly.

- 9- Be able to read to understand English written material.  
10- Have the ability to correctly write a short guided paragraph.

## 9. Teaching and Learning Strategies

<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies
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## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	2	Understanding and comprehension	Greeting and Introduction	Teamwork strategy	Oral and written Examination
2-	2	Understanding and comprehension	Auxiliary verbs	Brainstorming strategy	Oral and written Examination
3-	2	Understanding and comprehension	Subject and object pronouns	Project strategy	Oral and written Examination
4-	2	Understanding and comprehension	Forming adjectives and adverbs	Combining different strategies	Oral and written Examination
5-	2	Understanding and comprehension	Punctuation	Teamwork strategy	Oral and written Examination
6-	2	Understanding and comprehension	Speaking about jobs	Problem solving strategy	Oral and written Examination
7-	2	Understanding and comprehension	Parts of speech	Modeling learning strategy	Oral and written Examination
8-	2	Understanding and comprehension	Informative and negative sentences	Story strategy	Oral and written Examination
9-	2	Understanding and comprehension	Present simple tense	Combining different strategies	Oral and written Examination
10-	2	Understanding and comprehension	Sports, foods and drinks	Discussion strategy	Oral and written Examination
11-	2	Understanding and	Prepositions	Combining different strategies	Oral and written

		comprehension			Examination
12-	2	Understanding and comprehension	Possessive pronouns	Teamwork strategy	Oral and written Examination
13-	2	Understanding and comprehension	Speaking about countries	Project strategy	Oral and written Examination
14-	2	Understanding and comprehension	Making question with auxiliary verbs (is, am, are)	Combining different strategies	Oral and written Examination
15-	2	Understanding, and comprehension	Making question with auxiliary (do, does, did)	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	20	60	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	New Headway Plus (Beginners student Book+ work book)
Main references (sources)	Dictionary books. English Language in Use book.
Recommended books and references (scientific journals, reports...)	Stories and magazines which are written in English. Research papers that are written in English. Books for learning the English language.
Electronic References, Websites	Browse the Google network using the desired subject key.

# Financial Accounting

# 1

## Course Description Form

<b>1. Course Name:</b>
Financial Accounting 1
<b>2. Course Code:</b>
AD1201
<b>3. Semester / Year</b>
((The 2 / The first))
<b>4. Description Preparation Date:</b>
16 /3 /2025
<b>5. Available Attendance Forms:</b>
(weekly attendance)
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>
75 hours / (4 units)
<b>7. Course administrator's name (mention all, if more than one name)</b>
Assistant Professor Ali Mahmoud Hassan:alimahmood89888@gmail.com
<b>8. Course Objectives</b>

Course Objectives	As illustrated below .
<p>Introducing the student to fixed assets, their disappearance, buying, selling and replacing them. The student is also introduced through this course to the final accounts and the most important financial statements</p> <p><b>Special (Behavioral) goals //</b></p> <ol style="list-style-type: none"> <li>1– At the end of the course, the student will be able to become familiar with the concepts and nature of financial accounts</li> <li>2– At the end of the course, the student will be able to set up a trading account</li> <li>3– At the end of the course, the student will be able to prepare a profit and loss account</li> <li>4– At the end of the course, the student will be able to list the financial position</li> <li>5– The student will learn to calculate extinction and methods for recording it</li> <li>6– At the end of the course, the student will be able to know the cases of registering the sale of fixed assets</li> <li>7– At the end of the course, the student will be familiar with cases of replacing similar fixed assets</li> </ol>	
9. Teaching and Learning Strategies	
Strategy	<ul style="list-style-type: none"> <li>• Brainstorming strategy</li> <li>• Modeling learning strategy</li> <li>• Group work or cooperative learning strategy</li> <li>• Discussion strategy</li> <li>• Project strategy</li> <li>• A strategy for problem solving or problem-based learning</li> <li>• Story strategy</li> <li>• Combining different strategies</li> </ul>



## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	5	Understanding and assimilation	Learn about the concept of fixed assets	Brainstorming strategy	Oral and written Examination
2–	5	Understanding and assimilation	Learn how to calculate extinction	Teamwork strategy.	Oral and written Examination
3–	5	Understanding and assimilation	Fixed installment method	Project strategy	Oral and written Examination
4–	5	Understanding and assimilation	Diminishing installment method	Discussion strategy	Oral and written Examination
5–	5	Understanding and assimilation	Cases of substitution of similar and dissimilar entities	Story strategy	Oral and written Examination
6–	5	Understanding and assimilation	Explanation of the concept and types of accounting errors	Problem solving strategy	Oral and written Examination
7–	5	Understanding and assimilation	Determine accounting treatments to correct errors	Modeling learning strategy	Oral and written Examination
8–	5	Understanding and assimilation	Preparing settlement entries	Teamwork strategy.	Oral and written Examination
9–	5	Understanding and assimilation	Preparing the trial balance	Combining different strategies	Oral and written Examination
10–	5	Understanding and assimilation	Statement of retained earnings	Combining different strategies	Oral and written Examination
11–	5	Understanding and assimilation	Cases of disposal of arrest papers	Combining different strategies	Oral and written Examination
12–	5	Understanding and assimilation	The direct way to correct errors	Teamwork strategy.	Oral and written Examination
13–	5	Understanding and assimilation	The indirect method of correcting errors	Project strategy	Oral and written Examination
14–	5	Understanding and assimilation	Dues	Combining different strategies	Oral and written Examination
15–	5	Understanding and assimilation	Introductions	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or

written exams, reports .... etc.

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	1. Principles of financial accounting Prof. Dahkim Hammoud, Prof. Dr. Safaa Ahmed 2. Accounting principles Donald Kieso
Recommended books and references (scientific journals, reports...)	Graduation projects of relevant accounting department students, scientific journals and periodicals related to the subject, accounting reports
References, Websites	Browse the Google network using the desired subject key

# Intermediate Accounting 1

## Course Description Form

<b>1. Course Name:</b>
Intermediate Accounting 1
<b>2. Course Code:</b>
AD2101
<b>3. Semester / Year</b>
((The first / 2))
<b>4. Description Preparation Date:</b>
16 /3 /2024
<b>5. Available Attendance Forms:</b>
(weekly attendance)
<b>6. Number of Credit Hours (Total) / Number of Units</b>

<b>(Total)</b>	
75 hours / (4 units)	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Dr. Wesam Aziz	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<b>As illustrated below .</b>
<p>At the end of the course, the student will be able to understand the reporting conceptual framework, income statement, record adjustments, debtors, and processing the bank account reconciliation statement.</p> <p><b>Special (Behavioral) goals //</b></p> <p>At the end of the course, the student will be able to identify the optimal ways to compare the characteristics of accounting information</p> <p>2– At the end of the course, the student will be able to distinguish between accounting assumptions and accounting principles</p> <p>3– At the end of the course, the student will be able to identify the elements of financial statements.</p> <p>4– At the end of the course, the student will be able to measure record adjustments at the end of the period</p> <p>5– At the end of the course, the student will be able to make a reconciliation statement for the bank account</p> <p>6– At the end of the course, the student will be able to analyze the ages of debtors and make the required allocations.</p> <p>7– At the end of the course, the student will be able to differentiate between the final financial statements</p>	
<b>9. Teaching and Learning Strategies</b>	

<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Brainstorming strategy</li> <li>• Modeling learning strategy</li> <li>• Group work or cooperative learning strategy</li> <li>• Discussion strategy</li> <li>• Project strategy</li> <li>• A strategy for problem solving or problem-based learning</li> <li>• Story strategy</li> <li>• Combining different strategies</li> </ul>
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## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	5	Understanding and assimilation	Know the characteristics of accounting information, assumptions, and accounting principles	Brainstorming strategy	Oral and written Examination
2–	5	Understanding and assimilation	Elements of financial items for the income statement	Teamwork strategy.	Oral and written Examination
3–	5	Understanding and assimilation	Forms of preparing an income statement	Project strategy	Oral and written Examination
4–	5	Understanding and assimilation	Concept and disclosure of retained earnings	Discussion strategy	Oral and written Examination
5–	5	Understanding and assimilation	Define the concept of advances and accruals	Story strategy	Oral and written Examination
6–	5	Understanding and assimilation	Explain the accounting treatment of advances and accruals	Problem solving strategy	Oral and written Examination
7–	5	Understanding and assimilation	Reasons for preparing settlement entries	Modeling learning strategy	Oral and written Examination
8–	5	Understanding and assimilation	. Introduction to the bank account reconciliation statemen	Teamwork strategy.	Oral and written Examination
9–	5	Understanding and assimilation	Determine the reasons for non-matching of the bank statement	Combining different strategies	Oral and written Examination
10–	5	Understanding and assimilation	Explaining the reconciliation restrictions associated with the conformity statement	Combining different strategies	Oral and written Examination
11–	5	Understanding and assimilation	Preparing a conformity statement	Combining different strategies	Oral and written Examination

12-	5	Understanding and assimilation	Defining the concept of debtors, its types and accounting treatments	Teamwork strategy.	Oral and written Examination
13-	5	Understanding and assimilation	Evaluating the debtors account and explaining the concept of bad debts	Project strategy	Oral and written Examination
14-	5	Understanding and assimilation	Accounting treatment of bad debts and doubtful debts	Combining different strategies	Oral and written Examination
15-	5	Understanding and assimilation	Allowed discount	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Intermediate financial accounting A.M. Dahkim Hamoud, A.M.D. Bushra Al-Taie 2. Intermediate accounting Donald Kieso
Recommended books and references (scientific journals, reports...)	Graduation projects of Accounting Department students, scientific journals and periodicals related to the subject
References, Websites	Browse the Google network using the desired subject key.

# Government accounting

## 1

### Course Description Form

<b>25. Course Name:</b>	
Government accounting 1	
<b>26. Course Code:</b>	
AD2102	
<b>27. Semester / Year</b>	
(first semester , second Year )	
<b>28. Description Preparation Date:</b>	
20 /3 /2025	
<b>29. Available Attendance Forms:</b>	
Weekly attendance	
<b>30. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(60 Hr. / 3 Unit )	
<b>31. Course administrator's name (mention all, if more than one name)</b>	
Name: M.M. Ahmed Ali Salih Email: <a href="mailto:ahmed.aldosh01@gmail.com">ahmed.aldosh01@gmail.com</a>	
<b>32. Course Objectives</b>	
<b>Course Objectives</b>	As illustrated below .

## **General goal // The student will be able to...**

. At the end of the course, the student will be able to employ engineering techniques related to engineering design processes for engineering systems and devices related to mining engineering and mineral extraction activities....

### **33. Teaching and Learning Strategies**

<b>Strategy</b>	<ul style="list-style-type: none"><li>• Brainstorming strategy</li><li>• Modeling learning strategy</li><li>• Group work or cooperative learning strategy</li><li>• Discussion strategy</li><li>• Project strategy</li><li>• A strategy for problem solving or problem-based learning</li><li>• Story strategy.</li><li>• Combining different strategies</li></ul>
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### **34. Course Structure**

<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
1–	3	Understanding and assimilation	Introduction to government accounting	Brainstorming strategy	Oral and written Examination
2–	3	Understanding and assimilation	Theories of government units	Teamwork strategy.	Oral and written Examination
3–	3	Understanding and assimilation	Budgets	Brainstorming strategy	Oral and written Examination
4–	3	Understanding and assimilation	Expenditures and revenues	Discussion strategy	Oral and written Examination
5–	3	Understanding and assimilation	Preparing the general budget	Brainstorming strategy	Oral and written Examination
6–	3	Understanding and assimilation	The public treasury	Problem solving strategy	Oral and written Examination
7–	3	Understanding and assimilation	Central accounting system	Teamwork strategy	Oral and written Examination
8–	3	Understanding and assimilation	Decentralized accounting system	Teamwork strategy.	Oral and written Examination



9-	3	Understanding and assimilation	Public treasury exercises	Combining different strategies	Oral and written Examination
10-	3	Understanding and assimilation	First exam	Combining different strategies	Oral and written Examination
11-	3	Understanding and assimilation	Expenses in government accounting	Combining different strategies	Oral and written Examination
12-	3	Understanding and assimilation	Processors	Teamwork strategy.	Oral and written Examination
13-	3	Understanding and assimilation	Processors	Brainstorming strategy	Oral and written Examination
14-	3	Understanding and assimilation	Second exam	Combining different strategies	Oral and written Examination

### 35. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

### 36. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Governmental Accounting Hassan Salloum Fundamentals of government accounting, Asaad Al-Awwad and Talal Al-Jajawi
Recommended books and references (scientific journals, reports...)	Nothing.
Electronic References, Websites	Browse the Google network using the desired subject key.



# Accounting in English

## 1

### Course Description Form

<b>1. Course Name:</b>	
Accounting in English 1	
<b>2. Course Code:</b>	
AD2106	
<b>3. Semester / Year</b>	
(First semester , second Year )	
<b>4. Description Preparation Date:</b>	
20/3 /2025	
<b>5. Available Attendance Forms:</b>	
Weekly attendance	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(60Hr. / 3 Unit )	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Dr. Zahraa Jabbar	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	As illustrated below .
<b>General goal //</b>	

1– Study some accounting topics in English, especially topics related to intermediate accounting.

2– Preparing the student and increasing his abilities in reading and understanding other accounting books in the English language.

### **Specific (Behavioral) goals //**

1– At the end of the course, the student will be able to recognize terms in English.

2– At the end of the course, the student will be able to know the financial statements in English

## **9. Teaching and Learning Strategies**

<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies
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## **10. Course Structure**

<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
1–	3	Understanding and assimilation	The theoretical framework of accounting Finance	Brainstorming strategy	Oral and written Examination
2–	3	Understanding and assimilation	Basic elements of the framework The theory of functional accounting (principles, assumptions, and restrictions)	Teamwork strategy.	Oral and written Examination
3–	3	Understanding and assimilation	Basic elements of the framework Theoretical approach to functional accounting (elements of financial statements, and qualitative characteristics of accounting information)	Project strategy	Oral and written Examination

4–	3	Understanding and assimilation	The purpose of the financial report, who uses the accounting information, for what reason	Discussion strategy	Oral and written Examination
5–	3	Understanding and assimilation	Purchases and sales accounting	Story strategy	Oral and written Examination
6–	3	Understanding and assimilation	Applications	Problem solving strategy	Oral and written Examination
7–	3	Understanding and assimilation	Accounting business notes	Modeling learning strategy	Oral and written Examination
8–	3	Understanding and assimilation	Applications	Teamwork strategy.	Oral and written Examination
9–	3	Understanding and assimilation	Constraint adjustments	Combining different strategies	Oral and written Examination
10–	3	Understanding and assimilation	Applications	Combining different strategies	Oral and written Examination
11–	3	Understanding and assimilation	Settlement statement (conformity) the bank	Combining different strategies	Oral and written Examination
12–	3	Understanding and assimilation	Applications	Teamwork strategy.	Oral and written Examination
13–	3	Understanding and assimilation	Applications	Project strategy	Oral and written Examination
14–	3	Understanding and assimilation	Applications	Combining different strategies	Oral and written Examination
15–	3	Understanding and assimilation	the exam	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	2	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	1) Intermediate Accounting 14th

	<p>(fourteenth) edition by Kieso, Donald E., Weygandt, Jerry J., Warfield, Terry D. published by Wiley (2011)</p> <p>2) Kieso, Donald E. &amp; Weygandt, Jerry J. &amp; Kimmel, Paul D. (2012), "Accounting Principles ",John Wiley &amp; Sons, Inc., Printed in the United States of America</p> <p>3) “Accounting in English 1” (2018) Associate prof. Dr. Mohammed Abdullah Ibrahim &amp; Lecturer Mohammed Ibrahim Ali, First edition , University of Baghdad</p>
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	Browse the Google network using the desired subject key.

# Business law

## Course Description Form

<b>1. Course Name:</b>	
<b>Business law</b>	
<b>2. Course Code:</b>	
<b>3. Semester / quarterly</b>	
<b>Annual system / second stage</b>	
<b>4. Description Preparation Date:</b>	
<b>16 /3 /2025</b>	
<b>5. Available Attendance Forms:</b>	
<b>Weekly attendance</b>	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
<b>(30 Hr. / 2 Unit )</b>	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
<b>Name: Teaching assistant : Mahmoud Raad</b>	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<b>As illustrated below .</b>
<p>General goal:</p> <p>At the end of the course, the student will be able to employ laws related to commercial laws in his future work.</p> <p>Behavioral goals:</p> <p>1– The student must be familiar with the principles of commercial law</p> <p>2– The student should know the development of commercial law</p> <p>3– The student should know the sources of commercial law</p> <p>4– The student should know what is meant by commercial work</p> <p>5– The student should know the types of commercial books</p>	
<b>9. Teaching and Learning Strategies</b>	

<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies
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## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	2	Development of commercial law	Greeks and Romans	Interactive lecture	Oral and written Examination
2–	2	Sources of commercial law	Legislation, civil codification and custom	Interactive lecture	Oral and written Examination
3–	2	Business and merchant	Smoothing and partitioning	Interactive lecture	Oral and written Examination
4–	2	Application of commercial law	Subjective and objective theory	Interactive lecture	Oral and written Examination
5–	2	Commercial Business	Meaning of business	Interactive lecture	Oral and written Examination
6–	2	The legal system of business	In terms of legal jurisdiction and acquiring commercial status	Interactive lecture	Oral and written Examination
7–	2	In terms of acquiring commercial status	In terms of bankruptcy and interest	Interactive lecture	Oral and written Examination
8–	2	Types of business	Individually and contained in the form of a commercial project	Interactive lecture	Oral and written Examination
9–	2	Solo business	Condition of movable property, real estate and rental	Interactive lecture	Oral and written Examination
10–	2	Businesses listed in the commercial project format	Supply and import of goods	Interactive lecture	Oral and written Examination
11–	2	Merchant	Merchant concept	Interactive lecture	Oral and written Examination
12–	2	Commercial capacity of a natural person	Fully qualified and incompletely qualified	Interactive lecture	Oral and written Examination



13-	2	The legal entity of the merchant	Duties of the legal entity of the merchant	Interactive lecture	Oral and written Examination
14-	2	Registration in the commercial registry	The concept of the commercial register	Interactive lecture	Oral and written Examination
15-	2	Trade Name	Brand name concept	Interactive lecture	Oral and written Examination

### 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
10	10	20	20	60	0	100

### 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Commercial Law
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	Browse the Google network using the desired subject key.

# Course Description Guide

## Computer accounting applications

### **Course Description Form**

<b>37. Course Name:</b>
Computer accounting applications
<b>38. Course Code:</b>
<b>AD2106</b>

<b>39. Semester / Year</b>	
(first semester , second Year )	
<b>40. Description Preparation Date:</b>	
16 /3 /2025	
<b>41. Available Attendance Forms:</b>	
Weekly attendance	
<b>42. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(45 Hr. / 2 Unit )	
<b>43. Course administrator's name (mention all, if more than one name)</b>	
Name: Teaching Assistant : Ahmed Ali	
<b>44. Course Objectives</b>	
<b>Course Objectives</b>	As illustrated below .
<p><b>General goal //</b></p> <p>At the end of the course, the student will be able to use computer technologies in a way that benefits all companies</p> <p><b>Specific (Behavioral) goals //</b></p> <p>1– At the end of the course, the student will be able to develop the students’ scientific abilities in accounting and administrative sciences</p> <p>2– At the end of the course, the student will be able to use modern techniques in accounting sciences and accounting information systems.</p> <p>3– At the end of the course, the student will be able to acquire scientific knowledge in the field of accounting work</p>	

**4– At the end of the course, the student will be able to define modern and advanced methods in the process of making administrative and accounting decisions.**

**5– At the end of the course, the student will be able to acquire knowledge in using computer accounting systems in accordance with the requirements of the labor market.**

#### 45. Teaching and Learning Strategies

<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Brainstorming strategy</li> <li>• Modeling learning strategy</li> <li>• Group work or cooperative learning strategy</li> <li>• Discussion strategy</li> <li>• Project strategy</li> <li>• A strategy for problem solving or problem-based learning</li> <li>• Story strategy.</li> <li>• Combining different strategies</li> </ul>
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#### 46. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	3	Understanding and assimilation	Accounting operations, calculating net income before interest and taxes, calculating taxes, calculating annual net income with general applied examples	Theoretical/practical	Oral and practical Examination
2–	3	Understanding and assimilation	Accounting operations, current balance calculation, marital allowances, social security certificate allowances, net salary with examples – – – – – General application	Theoretical/practical	Oral and practical Examination
3–	3	Understanding and assimilation	Accounting operations Calculating accounting elements (budget) including (assets, capital, liabilities) profit and loss with applied examples	Theoretical/practical	Oral and practical Examination

4–	3	Understanding and assimilation	Accounting operations, trade discount calculation, net goods calculation, duplicate discount calculation, absence calculation with general applied examples	Theoretical/practical	Oral and practical Examination
5–	3	Understanding and assimilation	Introduction to Financial Functions - Future Value Function - (FV) with general applied examples	Theoretical/practical	Oral and practical Examination
6–	3	Understanding and assimilation	Financial Functions: Present value function (PV) with general applied examples	Theoretical/practical	Oral and practical Examination
7–	3	Understanding and assimilation	Financial Functions Payment Payments Function - (PMT) with general applied examples	Theoretical/practical	Oral and practical Examination
8–	3	Understanding and assimilation	Financial Functions The interest rate function - (RATE) with general applied examples	Theoretical/practical	Oral and practical Examination
9–	3	Understanding and assimilation	Financial Functions Effect Function - (EFFECT) Number of Periods Function - (NPER) with general applied examples	Theoretical/practical	Oral and practical Examination
10–	3	Understanding and assimilation	the first exam	Theoretical/practical	Oral and practical Examination
11–	3	Understanding and assimilation	Access databases: Basic concepts: What is a database, where a database is used, the purpose of the database, principles of database design? Benefits of databases: The advantage of databases over old systems.	Theoretical/practical	Oral and practical Examination
12–	3	Understanding and assimilation	Types of database management systems: database environment, database structure, the difference between data, information, and database management systems	Theoretical/practical	Oral and practical Examination
13–	3	Understanding and assimilation	The functions of database management systems in general and the features of the database management program (Access): Running and terminating the program - Access.	Theoretical/practical	Oral and practical Examination
14–	3	Understanding and assimilation	Getting to know the Access window and its basic tabs	Theoretical/practical	Oral and practical Examination
15–	3	Understanding	Second exam	Theoretical/practical	Oral and

		and assimilation			practical Examination
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## 47. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 48. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Accounting applications Accounting applications using electronic spreadsheets - Microsoft Office Excel Dr.. Mahmoud Omar Al-Bari and Dr. Khaled Jamal Jaarat
Recommended books and references (scientific journals, reports...)	Nothing.
Electronic References, Websites	Browse the Google network using the desired subject key.

# English Language 1

## Course Description Form

<b>1. Course Name:</b>	
English Language 1	
<b>2. Course Code:</b>	
AD 2108	
<b>3. Semester / Year</b>	
First/ second	
<b>4. Description Preparation Date:</b>	
16 /3 /2025	
<b>5. Available Attendance Forms:</b>	
Weekly attendance	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(30 Hr. / 2 Unit )	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Teaching assistant : Omer Ayad	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	As illustrated below .
<b>General goals //</b> <ul style="list-style-type: none"><li>- Develop their intellectual, personal and professional abilities.</li><li>- Acquire basic language skills (listening, speaking, reading and writing) in order to communicate with speakers of English</li></ul>	

language.

- Acquire the linguistic competence necessarily required in various life situations.
- Develop their awareness of the importance of English as a means of international communication.
- Develop the linguistic competence that enables them, in future, to present and explain the accounting concepts and issues.
- Acquire the linguistic bases that enable them to participate in transferring the scientific and technological advances of other nations to their nation.

### **Special (Behavioral) goals //**

- 1- At the end of the course, the student will be able to introduce himself to others in English.
- 2- Be able to recognize the types of simple and complex sentences in the English language.
- 3- Be able to distinguish between nominal sentences and verbal sentences.
- 4- Be able to use subject, object, and possessive pronouns correctly.
- 5- Be able to use legal terminology correctly.
- 6- Be able to use auxiliary verbs correctly in negative sentences or make a regular question and a follow-up question.
- 7- Be able to distinguish between correct and incorrect sentences.
- 8- Be able to pronounce words correctly.
- 9- **Be able to read to understand English written material.**
- 10- **Have the ability to correctly write a short guided paragraph.**

## **9. Teaching and Learning Strategies**

<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning
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Story strategy.  
Combining different strategies

## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	2	Understanding and comprehension	Parts of speech	Teamwork strategy	Oral and written Examination
2–	2	Understanding and comprehension	Vocabulary (Speaking about jobs)	Brainstorming strategy	Oral and written Examination
3–	2	Understanding and comprehension	Subject and object pronouns	Project strategy	Oral and written Examination
4–	2	Understanding and comprehension	Forming adjectives and adverbs	Combining different strategies	Oral and written Examination
5–	2	Understanding and comprehension	Making question with auxiliary verbs (is, am, are)	Teamwork strategy	Oral and written Examination
6–	2	Understanding and comprehension	Making question with auxiliary (do, does, did)	Problem solving strategy	Oral and written Examination
7–	2	Understanding and comprehension	Present continuous tense	Modeling learning strategy	Oral and written Examination
8–	2	Understanding and comprehension	Informative and negative sentences	Story strategy	Oral and written Examination
9–	2	Understanding and comprehension	Present simple tense	Combining different strategies	Oral and written Examination
10–	2	Understanding and comprehension	Have/ have got	Discussion strategy	Oral and written Examination
11–	2	Understanding and comprehension	Prepositions	Combining different strategies	Oral and written Examination
12–	2	Understanding and comprehension	Possessive pronouns	Teamwork strategy	Oral and written Examination
13–	2	Understanding and comprehension	Countable and uncountable nouns	Project strategy	Oral and written Examination
14–	2	Understanding and comprehension	Expressions of quantity	Combining different strategies	Oral and written Examination
15–	2	Understanding, and comprehension	Articles (a, an, the)	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	20	60	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	New Headway Plus (Beginners student Book+ work book)
Main references (sources)	Dictionary books. English Language in Use book.
Recommended books and references (scientific journals, reports...)	Stories and magazines which are written in English. Research papers that are written in English. Books for learning the English language.
Electronic References, Websites	Browse the Google network using the desired subject key.

# Intermediate Accounting 2

## Course Description Form

<b>1. Course Name:</b>
Intermediate Accounting 2
<b>2. Course Code:</b>
AD2201
<b>3. Semester / Year</b>
((2 / 2))
<b>4. Description Preparation Date:</b>
16 /3 /2025
<b>5. Available Attendance Forms:</b>
(weekly attendance)
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>
75 hours / (4 units)
<b>7. Course administrator's name (mention all, if more than one name)</b>

## 8. Course Objectives

### Course Objectives

As illustrated below .

At the end of the course, the student will be able to understand accounting for commodity inventory, differentiate and measure between investments in equity and debt instruments, measure the depreciation of fixed assets, and account for intangible assets

### Special (Behavioral) goals //

- 1– At the end of the course, the student will be able to identify the best ways to compare periodic and continuous inventory
- 2– At the end of the course, the student will be able to distinguish between the three methods of inventory evaluation
- 3– At the end of the course, the student will be able to measure investments in equity and investments in debt instruments
- 4– At the end of the course, the student will be able to measure the depreciation of fixed assets
- 5– At the end of the course, the student will be able to measure the impairment of assets
- 6– At the end of the course, the student will be able to define current liabilities.
- 7– At the end of the course, the student will be able to classify and measure intangible assets

## 9. Teaching and Learning Strategies

### Strategy

- Brainstorming strategy
- Modeling learning strategy
- Group work or cooperative learning strategy
- Discussion strategy
- Project strategy
- A strategy for problem solving or problem-based

- learning
- Story strategy
  - Combining different strategies

## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	5	Understanding and assimilation	Defining inventory, its nature, and showing it in the financial statements	Brainstorming strategy	Oral and written Examination
2–	5	Understanding and assimilation	Recording accounting entries under the periodic inventory system and the continuous inventory system	Teamwork strategy.	Oral and written Examination
3–	5	Understanding and assimilation	Methods of evaluating commodity inventory	Project strategy	Oral and written Examination
4–	5	Understanding and assimilation	Methods of evaluating commodity inventory	Discussion strategy	Oral and written Examination
5–	5	Understanding and assimilation	Investments in property securities (stocks)	Story strategy	Oral and written Examination
6–	5	Understanding and assimilation	Investments in debt securities (bonds)	Problem solving strategy	Oral and written Examination
7–	5	Understanding and assimilation	Investments in debt securities (bonds)	Modeling learning strategy	Oral and written Examination
8–	5	Understanding and assimilation	Definition of fixed assets • Methods of acquiring fixed assets Revenue, expenses and capital expenses	Teamwork strategy.	Oral and written Examination
9–	5	Understanding and assimilation	Methods of depreciation of fixed assets	Combining different strategies	Oral and written Examination
10–	5	Understanding and assimilation	Methods of depreciation of fixed assets	Combining different strategies	Oral and written Examination
11–	5	Understanding and assimilation	Definition of intangible assets, their types and amortization	Combining different strategies	Oral and written Examination
12–	5	Understanding and assimilation	Definition of current liabilities Types of current liabilities	Teamwork strategy.	Oral and written Examination
13–	5	Understanding and assimilation	Distinguishing between types of current liabilities	Project strategy	Oral and written Examination

14-	5	Understanding and assimilation	Accounting treatment of current liabilities	Combining different strategies	Oral and written Examination
15-	5	Understanding and assimilation	Definition of current liabilities Types of current liabilities	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Intermediate financial accounting A.M. Dahkim Hamoud, A.M.D. Bushra Al-Taie 2. Intermediate accounting Donald Kieso
Recommended books and references (scientific journals, reports...)	Graduation projects of Accounting Department students, scientific journals and periodicals related to the subject
References, Websites	Browse the Google network using the desired subject key.

# **Course Description Guide Government Accounting 2**

**2024**

## Course Description Form

<b>1. Course Name:</b>	
Government Accounting2	
<b>2. Course Code:</b>	
AD2202	
<b>3. Semester / Year</b>	
(Second semester , third Year )	
<b>4. Description Preparation Date:</b>	
16 /3 /2025	
<b>5. Available Attendance Forms:</b>	
Weekly attendance	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(45 Hr. / 2 Unit )	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Assistant teacher, Ahmed Ali Saleh	
Email: <a href="mailto:ahmed.aldosh01@gmail.com">ahmed.aldosh01@gmail.com</a>	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	As illustrated below .
<b>General goal //</b>	
A– Study some topics related to government accounting, their definition, concept, importance, and design systems	
B– Preparing the student to know how data is classified in non–profit government departments	
C– Training the student on some accounting applications and solving accounting exercises.	



## 9. Teaching and Learning Strategies

<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies
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## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	2	Understanding and assimilation	Advance accounts	Brainstorming strategy	Oral and written Examination
2–	2	Understanding and assimilation	Temporary advances and their types	Teamwork strategy.	Oral and written Examination
3–	2	Understanding and assimilation	Permanent advances	Project strategy	Oral and written Examination
4–	2	Understanding and assimilation	Credit advances	Discussion strategy	Oral and written Examination
5–	2	Understanding and assimilation	Trust accounts	Story strategy	Oral and written Examination
6–	2	Understanding and assimilation	the first exam	Problem solving strategy	Oral and written Examination
7–	2	Understanding and assimilation	Types of deposits	Modeling learning strategy	Oral and written Examination
8–	2	Understanding and assimilation	Methods of executing tenders	Teamwork strategy.	Oral and written Examination
9–	2	Understanding and assimilation	Public tenders	Combining different strategies	Oral and written Examination
10–	2	Understanding and assimilation	Contracting advances	Combining different strategies	Oral and written Examination
11–	2	Understanding and assimilation	Second exam	Combining different strategies	Oral and written Examination
12–	2	Understanding and assimilation	Final Accounts	Teamwork strategy.	Oral and written Examination

13-	2	Understanding and assimilation	Final Accounts	Project strategy	Oral and written Examination
14-	2	Understanding and assimilation	Practical examples	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Recommended books and references (scientific journals, reports...)	Governmental Accounting Hassan Salloum Fundamentals of government accounting, Asaad Al-Awwad and Talal Al-Jajawi
Electronic References, Websites	Browse the Google network using the desired subject key.

# Course Description Guide Non-profit units

## Course Description Form

<b>49. Course Name:</b>
Non-profit units
<b>50. Course Code:</b>
<b>MEME 3105</b>
<b>51. Semester / Year</b>
<b>(second semester , second Year )</b>
<b>52. Description Preparation Date:</b>
<b>16 /3 /2025</b>
<b>53. Available Attendance Forms:</b>
<b>Weekly attendance</b>
<b>54. Number of Credit Hours (Total) / Number of Units (Total)</b>
<b>(60 Hr. / 3 Unit )</b>
<b>55. Course administrator's name (mention all, if more than one name)</b>
<b>Name: Dr. Zainab Jabbar</b>

## 56. Course Objectives

### Course Objectives

As illustrated below .

#### General goal //

**At the end of the course, the student will be able to learn about the most important non-profit units of all types, governmental and non-governmental.**

#### Specific (Behavioral) goals //

1- At the end of the course, the student will be able to identify the foundations and standards that characterize non-profit units.

2- At the end of the course, the student will be able to distinguish the accounting system for non-profit units.

3- At the end of the course, the student will be able to know the documentary and book collection of non-profit units.

At the end of the course, the student will be able to learn how to prepare financial statements and statements in non-profit units.

## 57. Teaching and Learning Strategies

### Strategy

- Brainstorming strategy
- Modeling learning strategy
- Group work or cooperative learning strategy
- Discussion strategy
- Project strategy
- A strategy for problem solving or problem-based learning
- Story strategy.
- Combining different strategies

## 58. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	3	Understanding and assimilation	The concept and characteristics of non -profit units	Brainstorming strategy	Oral and written Examination

2–	3	Understanding and assimilation	Accounting principles for non -profit units	Theoretical lecture strategy	Oral and written Examination
3–	3	Understanding and assimilation	Accounting standards for non -profit units	Theoretical lecture strategy	Oral and written Examination
4–	3	Understanding and assimilation	Basis of proof, measurement, and accounting disclosure for the operations of non -profit units	Discussion strategy	Oral and written Examination
5–	3	Understanding and assimilation	The structure and elements of the accounting system in non -profit units	Story strategy	Oral and written Examination
6–	3	Understanding and assimilation	Final accounts and financial statements in non -profit units	Problem solving strategy	Oral and written Examination
7–	3	Understanding and assimilation	How to prepare models for financial statements	Theoretical lecture strategy	Oral and written Examination
8–	3	Understanding and assimilation	Characteristics and nature of the activity of clubs, associations and unions	Teamwork strategy.	Oral and written Examination
9–	3	Understanding and assimilation	Characteristics and nature of the activity of clubs, associations and unions	Combining different strategies	Oral and written Examination
10–	3	Understanding and assimilation	Accounting organization and accounting treatments	Combining different strategies	Oral and written Examination
11–	3	Understanding and assimilation	Financial statements in clubs, associations and unions	Combining different strategies	Oral and written Examination
12–	3	Understanding and assimilation	The nature and nature of government hotel activities	Teamwork strategy.	Oral and written Examination
13–	3	Understanding and assimilation	Accounting organization and accounting treatments therein	Project strategy	Oral and written Examination
14–	3	Understanding and assimilation	Financial statements in government hotel activity	Combining different strategies	Oral and written Examination
15–	3	Understanding and assimilation	Financial statements in government hotel activity	Combining different strategies	Oral and written Examination

## 59. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 60. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Accounting in non-profit units\Dr. Aqeel Dakhil - Waad Hadi Accounting in non-profit units / Hussein Hussein Shehata Accounting in non-profit units / Dr. Dijlah Abdul Hussein Sheikh Abdul
Recommended books and references (scientific journals, reports...)	Nothing.
Electronic References, Websites	Browse the Google network using the desired subject key.

# Course Description Guide Public finance

## Course Description Form

<b>61. Course Name:</b>
Public finance
<b>62. Course Code:</b>
AD2204
<b>63. Semester / Year</b>
(second semester , second Year )
<b>64. Description Preparation Date:</b>
16 /3 /2025

<b>65. Available Attendance Forms:</b>	
<b>Weekly attendance</b>	
<b>66. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(45 Hr. / 2 Unit )	
<b>67. Course administrator's name (mention all, if more than one name)</b>	
Name: Professor assistant : Dr. Fadel Jameel	
<b>68. Course Objectives</b>	
<b>Course Objectives</b>	<b>As illustrated below .</b>
<p><b>General goal //</b></p> <p>At the end of the course, the student will be able to know the science of public finance and understand public needs, private needs, and the role of the state in public finance</p> <p><b>Specific (Behavioral) goals //</b></p> <p>1– At the end of the course, the student will be able to understand public expenditures, public revenues, and the concept of the public budget</p> <p>2– At the end of the course, the student will be able to explain taxes, their types, and their economic effects</p>	
<b>69. Teaching and Learning Strategies</b>	
<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Brainstorming strategy</li> <li>• Modeling learning strategy</li> <li>• Group work or cooperative learning strategy</li> <li>• Discussion strategy</li> <li>• Project strategy</li> <li>• A strategy for problem solving or problem-based learning</li> <li>• Story strategy.</li> <li>• Combining different strategies</li> </ul>
<b>70. Course Structure</b>	



Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	2	Understanding and assimilation	General needs General needs	Theoretical	Oral and written Examination
2–	2	Understanding and assimilation	Public Finance	Theoretical	Oral and written Examination
3–	2	Understanding and assimilation	Fiscal policy	Theoretical	Oral and written Examination
4–	2	Understanding and assimilation	Overhead expenses	Theoretical	Oral and written Examination
5–	2	Understanding and assimilation	Types of public spending	Theoretical	Oral and written Examination
6–	2	Understanding and assimilation	Effects of expenses	Theoretical	Oral and written Examination
7–	2	Understanding and assimilation	Public revenues	Theoretical	Oral and written Examination
8–	2	Understanding and assimilation	Sources of Revenue	Theoretical	Oral and written Examination
9–	2	Understanding and assimilation	Taxes.	Theoretical	Oral and written Examination
10–	2	Understanding and assimilation	Type of tax	Theoretical	Oral and written Examination
11–	2	Understanding and assimilation	Public loans	Theoretical	Oral and written Examination
12–	2	Understanding and assimilation	Public budget	Theoretical	Oral and written Examination
13–	2	Understanding and assimilation	Budget role	Theoretical	Oral and written Examination
14–	2	Understanding and assimilation	Budget rules	Theoretical	Oral and written Examination
15–	2	Understanding and assimilation	Budget role	Theoretical	Oral and written Examination

## 71. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100
<b>72. Learning and Teaching Resources</b>						
Required textbooks (curricular books, if any)				Nothing		
Main references (sources)				Financial legislation, Taher Al-Janabi Public Finance Sherif Hegazy		
Recommended books and references (scientific journals, reports...)				Nothing.		
Electronic References, Websites				Browse the Google network using the desired subject key.		

# Course Description Guide Operations research

### **Course Description Form**

<b>1. Course Name:</b>
<b>Processes Design</b>
<b>2. Course Code:</b>
<b>MEME 3105</b>
<b>3. Semester / Year</b>
<b>(First semester , third Year )</b>
<b>4. Description Preparation Date:</b>
<b>16 /3 /2025</b>
<b>5. Available Attendance Forms:</b>
<b>Weekly attendance</b>
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>
<b>(45 Hr. / 2 Unit )</b>
<b>7. Course administrator's name (mention all, if more than one name)</b>

Name: Dr. Rami Raad

## 8. Course Objectives

### Course Objectives

As illustrated below .

#### **General goal //**

Introducing the student to the basic concepts in operations research and their relationship to other sciences and the extent of their benefit in the applied field, and applying equations and inequalities in the applied field after finding solutions to them, and arriving at the optimal solutions and beyond the optimal solution for all mathematical relationships, as well as preparing the student to address issues affecting production management, marketing. , storage, project planning and tracking their implementation, competition strategies, waiting and simulation issues, distribution, transportation, replacing equipment,...with the aim of finding optimal solutions to them through the use of quantitative methods in operations research as well as providing students with the skills and methods necessary to solve different types of problems. Operations research issues that qualify them to work after graduation in companies, factories, and various state departments to contribute to decision-making regarding procedures for various jobs.

#### **Special (Behavioral) goals //**

- 1– At the end of the course, the student will be able to identify methods for optimal solutions to operations research problems.
- 2– At the end of the course, the student will be able to distinguish between methods of using operations research.
- 3– At the end of the course, the student will be able to determine the specific criteria for efficient and optimal design.
- 4– At the end of the course, the student will be able to make the

connection between mathematical and statistical concepts and models and some related financial topics.

5- At the end of the course, the student will be able to study topics related to how decisions are made in an organized scientific manner by using some different mathematical and statistical models that address different aspects of the decision.

## 9. Teaching and Learning Strategies

### Strategy

Brainstorming strategy  
Modeling learning strategy  
Group work or cooperative learning strategy  
Discussion strategy  
Project strategy  
A strategy for problem solving or problem-based learning  
Story strategy.  
Combining different strategies

## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	3	Introducing students to the models of history, operations, and operations research	Chapter one Introduction	Theoretical/practical	Daily/theoretical and oral exams
2-	3	Study and discuss methods Graphical linear programming And we were forced	Formulating linear programming models	Theoretical/practical	Daily/theoretical and oral exams
3-	3	Graphical solution to a linear programming problem	Graphical solution to a linear programming problem	Theoretical/practical	Daily/theoretical and oral exams
4-	3	Solve	Solve assignments and	Theoretical/practical	Daily/theoretical

		assignments and exercises	exercises		and oral exams
5–	3	Special cases in linear programming	Special cases in linear programming	Theoretical/practical	Daily/theoretical and oral exams
6–	3	Project management methods	project management	Theoretical/practical	Daily/theoretical and oral exams
7–	3	Analysis of administrative decisions	Administrative decisions	Theoretical/practical	Daily/theoretical and oral exams
8–	3	Game theory	Types of matches.	Theoretical/practical	Daily/theoretical and oral exams
9–	3	Solve examples and review	Solve examples and review	Theoretical/practical	Daily/theoretical and oral exams
10–	3	Comprehensive exam	Monthly exam	Theoretical/practical	Daily/theoretical and oral exams
11–	3	Sensitivity analysis	Sensitivity analysis	Theoretical/practical	Daily/theoretical and oral exams
12–	3	Queueing theory	In terms of installation and use	Theoretical/practical	Daily/theoretical and oral exams
13–	3	Markov analysis	Examples of use Markov in management	Theoretical/practical	Daily/theoretical and oral exams
14–	3	Comprehensive review and examples	exercises	Theoretical/practical	Daily/theoretical and oral exams
15–	3	Comprehensive exam	Monthly exam 2	Theoretical/practical	Daily/theoretical and oral exams

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	20	60	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
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Main references (sources)	Hamdi Ahmed Taha, Introduction to Operations Research Adnan Shamkhi, Introduction to Operations Research
Recommended books and references (scientific journals, reports...)	Relevant graduation projects for Mining Engineering students, scientific journals and periodicals related to the subject, Engineering Design reports.
Electronic References, Websites	Browse the Google network using the desired subject key.

# Course Description Guide

## Accounting in English 2





## Course Description Form

<b>1. Course Name:</b>	
Accounting in English 2	
<b>2. Course Code:</b>	
AD2106	
<b>3. Semester / Year</b>	
(First semester , second Year )	
<b>4. Description Preparation Date:</b>	
20/3 /2025	
<b>5. Available Attendance Forms:</b>	
Weekly attendance	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(60Hr. / 3 Unit )	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Dr. Zahraa Jabbar	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	As illustrated below .
<p><b>General goal //</b></p> <p>1– Study some accounting topics in English, especially topics related to intermediate accounting.</p> <p>2– Preparing the student and increasing his abilities in reading and understanding other accounting books in the English language.</p> <p><b>Specific (Behavioral) goals //</b></p> <p>1– At the end of the course, the student will be able to recognize terms in English.</p> <p>2– At the end of the course, the student will be able to know the financial statements in English</p>	
<b>9. Teaching and Learning Strategies</b>	

<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies
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## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	3	Understanding and assimilation	The theoretical framework of accounting Finance	Brainstorming strategy	Oral and written Examination
2–	3	Understanding and assimilation	Basic elements of the framework The theory of functional accounting (principles, assumptions, and restrictions)	Teamwork strategy.	Oral and written Examination
3–	3	Understanding and assimilation	Basic elements of the framework Theoretical approach to functional accounting (elements of financial statements, and qualitative characteristics of accounting information)	Project strategy	Oral and written Examination
4–	3	Understanding and assimilation	The purpose of the financial report, who uses the accounting information, for what reason	Discussion strategy	Oral and written Examination
5–	3	Understanding and assimilation	Purchases and sales accounting	Story strategy	Oral and written Examination
6–	3	Understanding and assimilation	Applications	Problem solving strategy	Oral and written Examination
7–	3	Understanding and assimilation	Accounting business notes	Modeling learning strategy	Oral and written Examination
8–	3	Understanding and assimilation	Applications	Teamwork strategy.	Oral and written Examination
9–	3	Understanding and assimilation	Constraint adjustments	Combining different strategies	Oral and written Examination
10–	3	Understanding and assimilation	Applications	Combining different strategies	Oral and written Examination

11–	3	Understanding and assimilation	Settlement statement (conformity) the bank	Combining different strategies	Oral and written Examination
12–	3	Understanding and assimilation	Applications	Teamwork strategy.	Oral and written Examination
13–	3	Understanding and assimilation	Applications	Project strategy	Oral and written Examination
14–	3	Understanding and assimilation	Applications	Combining different strategies	Oral and written Examination
15–	3	Understanding and assimilation	the exam	Combining different strategies	Oral and written Examination

### 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	2	10	70	100

### 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	<p>1) Intermediate Accounting 14th (fourteenth) edition by Kieso, Donald E., Weygandt, Jerry J., Warfield, Terry D. published by Wiley (2011)</p> <p>2) Kieso, Donald E. &amp; Weygandt, Jerry J. &amp; Kimmel, Paul D. (2012), "Accounting Principles ", John Wiley &amp; Sons, Inc., Printed in the United States of America</p> <p>3) “Accounting in English 1” (2018) Associate prof. Dr.</p>

	Mohammed Abdullah Ibrahim & Lecturer Mohammed Ibrahim Ali, First edition , University of Baghdad
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	Browse the Google network using the desired subject key.

## Cost accounting1

## Course description form

<b>1. Course name</b>
<b>Cost accounting</b>
<b>2. Course code</b>
<b>AD 3103</b>
<b>3. Semester/year</b>
<b>(First/third)</b>
<b>4. The date this description was prepared</b>
<b>16/4/2025</b>
<b>5. Available forms of attendance</b>
<b>(Weekly attendance)</b>
<b>6. Number of study hours (total)/number of units (total)</b>
<b>7            (4unit\ 5 hours)</b>
<b>7. Name of the course administrator (if more than one name is mentioned)</b>
<b>Name: Dr. Zahraa Jabbar</b>
<b>8. Course objectives</b>

As shown below		Objectives of the study subject			
<p><b>General objecat:-</b>. At the end of the course, the student will be able to employ cost calculation techniques to help decision makers make rational decisions regarding knowing and reducing costs.</p> <p><b>// Behavioral goals:-</b></p> <p><b>1-</b> At the end of the course, the student will be able to identify the reasons and circumstances that led to the emergence of cost accounting.</p> <p><b>2 -</b>At the end of the course, the student will be able to know what cost accounting is and the goals it seeks to achieve</p> <p><b>3 -</b>At the end of the course, the student will be able to know the areas in which cost accounting is used.</p> <p><b>4 -</b>At the end of the course, the student will be able to know the nature of the relationships in which cost accounting interacts and deals with various accounting systems and other sciences.</p> <p><b>5 -</b>At the end of the course, the student will be able to differentiate between cost, expense, loss, and expense....</p> <p>At the end of the course, the student will be able to know the methods used to calculate the pricing of materials inventory at the end of the fiscal year, as well as direct wages and indirect industrial costs.</p>					
9. Teaching and learning strategies					
<ul style="list-style-type: none"><li>• Brainstorming strategy</li><li>• Modeling learning strategy</li><li>• Group work or cooperative learning strategy</li><li>• Discussion strategy</li><li>• Project strategy</li><li>• A strategy for problem solving or problem-based learning</li><li>• Story strategy</li><li>• Combining different strategies</li></ul>					The strategy
10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Fadhilj.Taher@mau c.edu.iq	hours	week

Oral and written examination	Brainstorming strategy	The historical development of the emergence and emergence of cost accounting	Understanding and comprehension	5	1
Oral and written examination	Teamwork strategy.	Objectives and uses of cost accounting	Understanding and comprehension	5	2
Oral and written examination	Project strategy	The relationship of cost accounting with financial and managerial accounting	Understanding and comprehension	5	3
Oral and written examination	Discussion strategy	The relationship of cost accounting to the human and applied sciences	Understanding and comprehension	5	4
Oral and written examination	Story strategy	Distinguish between cost, expense and loss	Understanding and comprehension	5	5
Oral and written examination	Problem solving strategy	Various concepts of cost	Understanding and comprehension	5	6
Oral and written examination	Modeling learning strategy	Classification of cost components	Understanding and comprehension	5	7
Oral and written examination	Teamwork strategy.	Mixed cost segregation	Understanding and comprehension	5	8
Oral and written examination	Combining different strategies	Oversight of purchasing operations	Understanding and comprehension	5	9
Oral and written examination	Combining different strategies	Supervision of storage operations	Understanding and comprehension	5	10
Oral and written examination	Combining different strategies	Material pricing and disbursement	Understanding and comprehension	5	11
Oral and written examination	Teamwork strategy	Accounting treatments for problems related to the cost element	Understanding and comprehension	5	12
Oral and written examination	Project strategy	Methods of calculating wages	Understanding and comprehension	5	13
Oral and written examination	Combining different strategies	Procedures related to disbursing and recording wages	Understanding and comprehension	5	14
Oral and written examination	Combining different strategies	Loading indirect costs into production	Understanding and comprehension	5	15

## 11. Course evaluation

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

total	reporting	Written exam	Monthly exam	oral test	Daily exam	Daily preparation
100	5	60	20	5	5	5

## 12. Learning and teaching resources

لا يوجد	<b>Required textbooks (methodology, if any)</b>
1 -Al-Hadithi, Salah Mahdi (1990-2022), university lectures for postgraduate students in colleges of administration and economics.	<b>Main references (sources)</b>

<p>2– Al–Saidiya, Muhammad Ali Ahmed, (2001) Cost Accounting: A Theoretical Study and Applied Procedures, 2nd edition, University of Mosul.</p> <p>3–Arora,M,N (2007) : A Textbook of cost and management accounting ,vikas publishing house,delhi.</p> <p>4– Datar, srikant, and rajan ,madhav , (2021) Horngrens cost accounting Amanagerial emphasis</p>	
<p>Relevant graduation projects for Accounting Department students, scientific journals and periodicals related to the subject, colloquial reports.</p>	<p>Recommended supporting books and references (scientific journals, reports....)</p>
<p>Browse the Google network using the desired subject key.</p>	<p>Electronic references, Internet sites</p>



# Corporate accounting

## Course Description Form

<b>1. Course Name:</b>	
Corporate accounting	
<b>2. Course Code:</b>	
AD3102	
<b>3. Semester / Year</b>	
(the first semester , Third Year )	
<b>4. Description Preparation Date:</b>	
20 /3 /2025	
<b>5. Available Attendance Forms:</b>	
Weekly attendance	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(75Hr. / 3 Unit )	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Professor assistant. Ali Mahmoud	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	As illustrated below .
<p><b>General goal //</b></p> <p>Teaching the student the skills of dealing with various cases related to companies of all types.</p> <p>Skills in identifying problems related to companies, analyzing</p>	

their causes, and providing solutions.

Skills to keep up with developments and what legal changes, legislation or business technologies impose.

Skills to determine the reasons for liquidation, withdrawal or joining.

### **Specific (Behavioral) goals //**

1– At the end of the course, the student will be able to identify the types of companies.

2– At the end of the course, the student will be able to distinguish between joint-stock companies and joint-stock companies

3–Understanding the nature of corporate accounting work –

4–Distinguishing between the basic characteristics of joint-stock companies and joint-stock companies –

5– Knowledge of companies' accounting treatments –

6–Focus on accounting treatments for joint liability companies.

7–Focus on accounting treatments for joint-stock companies

## **9. Teaching and Learning Strategies**

<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies
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## **10. Course Structure**

<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
1–	3	Understanding and assimilation	The concept of companies, their types and characteristics	Brainstorming strategy	Oral and written Examination

2–	3	Understanding and assimilation	Accounting treatments for capital formation in joint liability companies	Teamwork strategy.	Oral and written Examination
3–	3	Understanding and assimilation	Accounting treatments for partners' current accounts and related operations	Project strategy	Oral and written Examination
4–	3	Understanding and assimilation	The financial statements of joint liability companies and the distribution of profits and losses among partners	Discussion strategy	Oral and written Examination
5–	3	Understanding and assimilation	Accounting treatments for increasing capital in joint liability companies	Story strategy	Oral and written Examination
6–	3	Understanding and assimilation	Accounting treatments for increasing capital in joint-venture companies by joining an investment partner	Problem solving strategy	Oral and written Examination
7–	3	Understanding and assimilation	Accounting treatments for capital reduction in joint liability companies with the withdrawal of a partner	Modeling learning strategy	Oral and written Examination
8–	3	Understanding and assimilation	Accounting treatments for the liquidation of joint liability companies	Teamwork strategy.	Oral and written Examination
9–	3	Understanding and assimilation	Solutions to questions and exercises + the first semester exam	Combining different strategies	Oral and written Examination
10–	3	Understanding and assimilation	Accounting treatments for capital formation in joint-stock companies	Combining different strategies	Oral and written Examination
11–	3	Understanding and assimilation	Accounting treatments for receiving uncollected installments from shareholders and treating default	Combining different strategies	Oral and written Examination
12–	3	Understanding and assimilation	Financial statements of joint-stock companies and distribution of profits to shareholders	Teamwork strategy.	Oral and written Examination
13–	3	Understanding and assimilation	Accounting treatments for increasing and decreasing capital in joint-stock companies	Project strategy	Oral and written Examination
14–	3	Understanding and assimilation	Accounting treatments for liquidation of joint stock companies	Combining different strategies	Oral and written Examination
15–	3	Understanding and assimilation	Solutions to questions and exercises + the second semester exam	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Dr.. Bushra Al-Mashhadani / Advanced Financial Accounting Dr.. Souad Ghazal / Advanced Financial Accounting
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	Browse the Google network using the desired subject key.

# Unified accounting system 1

## Course Description Form

<b>1. Course Name:</b>	
Unified accounting system 1	
<b>2. Course Code:</b>	
AC3103	
<b>3. Semester / Year</b>	
(First semester , third Year )	
<b>4. Description Preparation Date:</b>	
16 /3 /2025	
<b>5. Available Attendance Forms:</b>	
Weekly attendance	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(60 Hr. / 3 Unit )	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Dr. Dalal khalid	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	As illustrated below .
<b>General goal //</b>	
A student will be able to have preliminary knowledge about the	

unified accounting system, explain its importance, its assumptions, and the accounting principles and foundations that have been adopted, in addition to identifying its features, characteristics, and scope of application.

### **Specific (Behavioral) goals //**

1– The student will be able to introduce the student to the accounts, the accounting manual tabulation, and introduce him to how to process the records of the unified accounting system accounts.

2– The student will be able to prepare to work in the economic units in the Accounts Department or the Finance Department

## **9. Teaching and Learning Strategies**

<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies
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## **10. Course Structure**

<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
<b>1–</b>	<b>3</b>	Understanding and assimilation	Introduction to the unified accounting system, assumptions, principles, and accounting foundations	1–Method of giving lectures 2–Student groups	1–Exams of various types 2–Feedback from students
<b>2–</b>	<b>3</b>	Understanding and assimilation	Features, characteristics and scope of application	1–Method of giving lectures 2–Student groups	1–Exams of various types 2–Feedback from students
<b>3–</b>	<b>3</b>	Understanding and assimilation	Accounting guide	1–Method of giving lectures 2–Student groups	1–Exams of various types 2–Feedback from students
<b>4–</b>	<b>3</b>	Understanding	Explanation of the accounting	1–Method of giving	1–Exams of

		and assimilation	guide	lectures 2-Student groups	various types 2-Feedback from students
5-	3	Understanding and assimilation	Accounting treatment of assets	1-Method of giving lectures 2-Student groups	1-Exams of various types 2-Feedback from students
6-	3	Understanding and assimilation	Accounting treatment of assets	1-Method of giving lectures 2-Student groups	1-Exams of various types 2-Feedback from students
7-	3	Understanding and assimilation	Accounting treatment of assets	1-Method of giving lectures 2-Student groups	1-Exams of various types 2-Feedback from students
8-	3	Understanding and assimilation	Accounting treatment of assets	1-Method of giving lectures 2-Student groups	1-Exams of various types 2-Feedback from students
9-	3	Understanding and assimilation	Accounting treatment of liabilities	1-Method of giving lectures 2-Student groups	1-Exams of various types 2-Feedback from students
10-	3	Understanding and assimilation	Accounting treatment of liabilities	1-Method of giving lectures 2-Student groups	1-Exams of various types 2-Feedback from students
11-	3	Understanding and assimilation	Accounting treatment of liabilities	1-Method of giving lectures 2-Student groups	1-Exams of various types 2-Feedback from students
12-	3	Understanding and assimilation	Accounting treatment of uses account	1-Method of giving lectures 2-Student groups	1-Exams of various types 2-Feedback from students
13-	3	Understanding and assimilation	Accounting treatment of uses account	1-Method of giving lectures 2-Student groups	1-Exams of various types 2-Feedback from students
14-	3	Understanding and assimilation	Accounting treatment of uses account	1-Method of giving lectures 2-Student groups	1-Exams of various types 2-Feedback

					from students
15–	3	Understanding and assimilation	Accounting treatment of uses account	1-Method of giving lectures 2-Student groups	1–Exams of various types 2–Feedback from students

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	<ul style="list-style-type: none"> <li>The unified accounting system book issued by the Federal Financial Supervision Bureau</li> <li>A unified accounting system, Saud Jayed, thank you</li> </ul>
Recommended books and references (scientific journals, reports...)	nothing.
Electronic References, Websites	Browse the Google network using the desired subject key.



# **Course Description Guide Tax Accounting**

## **Course Description Form**

<b>1. Course Name:</b>
<b>Tax Accounting</b>
<b>2. Course Code:</b>
<b>AD3104</b>
<b>3. Semester / Year</b>

<b>(First semester , third Year )</b>	
<b>4. Description Preparation Date:</b>	
16 /3 /2024	
<b>5. Available Attendance Forms:</b>	
Weekly attendance	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(75 Hr. / 3 Unit )	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: <b>Teaching</b> Assistant , Ahmed Ali Saleh	
Email: <a href="mailto:ahmed.aldosh01@gmail.com">ahmed.aldosh01@gmail.com</a>	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	As illustrated below .
<p><b>General goal //</b></p> <p>1– Introducing the student to the tax system and the importance of taxes</p> <p>2– Introducing the student to tax accounting and tax accounting methods</p> <p>3 – Informing the student about his tax position and what he owes and what he owes</p>	
<b>9. Teaching and Learning Strategies</b>	
<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy.

## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	3	Understanding and assimilation	Tax concept	Brainstorming strategy	Oral and written Examination
2–	3	Understanding and assimilation	Tax evasion	Teamwork strategy.	Oral and written Examination
3–	3	Understanding and assimilation	Tax accounting	Project strategy	Oral and written Examination
4–	3	Understanding and assimilation	Validity of the tax	Discussion strategy	Oral and written Examination
5–	3	Understanding and assimilation	The concept of tax income	Story strategy	Oral and written Examination
6–	3	Understanding and assimilation	Permissions and exemptions	Problem solving strategy	Oral and written Examination
7–	3	Understanding and assimilation	Estimating taxable income	Modeling learning strategy	Oral and written Examination
8–	3	Understanding and assimilation	Exercises	Teamwork strategy.	Oral and written Examination
9–	3	Understanding and assimilation	Downloads	Combining different strategies	Oral and written Examination
10–	3	Understanding and assimilation	Losses	Combining different strategies	Oral and written Examination
11–	3	Understanding and assimilation	Exercises	Combining different strategies	Oral and written Examination
12–	3	Understanding and assimilation	Property tax	Teamwork strategy.	Oral and written Examination
13–	3	Understanding and assimilation	Property tax	Project strategy	Oral and written Examination
14–	3	Understanding and assimilation	Arasat tax	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
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5	5	5	5	10	70	100
<b>12. Learning and Teaching Resources</b>						
Required textbooks (curricular books, if any)				Nothing		
Main references (sources)				Tax and tax accounting Talal Muhammad Al-Jagawi		
Recommended books and references (scientific journals, reports...)				Tax accounting between theory and practice, Muhammad Ahmed		
Electronic References, Websites				Browse the Google network using the desired subject key.		

# Course Description Guide

**Analysis of financial statements in  
English**

### **Course Description Form**

<b>73. Course Name:</b>
<b>Analysis of financial statements in English</b>
<b>74. Course Code:</b>
<b>AD3105</b>
<b>75. Semester / Year</b>
<b>(First semester , third Year )</b>
<b>76. Description Preparation Date:</b>
<b>20/3 /2025</b>
<b>77. Available Attendance Forms:</b>
<b>Weekly attendance</b>
<b>78. Number of Credit Hours (Total) / Number of Units (Total)</b>
<b>(45Hr. /3 Unit )</b>
<b>79. Course administrator's name (mention all, if</b>

more than one name)				
Name: Dr. Zainab Jabbar				
80. Course Objectives				
Course Objectives			As illustrated below .	
<b>General goal //</b> 1. Enabling the student to know the components of financial statements and their development 2. Knowledge of the intellectual framework of financial reporting 3. Enable the student to understand the structure of financial statements				
<b>Specific (Behavioral) goals //</b> 1– At the end of the course, the student will be able to identify the best ways to analyze financial statements. 2– At the end of the course, the student will be able to distinguish between the appropriate methods for analyzing these lists 3– At the end of the course, the student will be able to assign the correct credits to each list.				
81. Teaching and Learning Strategies				
Strategy		Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies		
82. Course Structure				
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method
1–	3	Understanding and assimilation	Overview of Financial Statement Analysis – Types of	Brainstorming strategy

			Financial Analysis		
2–	3	Understanding and assimilation	Analysis tools	Teamwork strategy.	Oral and written Examination
3–	3	Understanding and assimilation	Cash flow analysis – cash flow statement – (special and direct method)	Project strategy	Oral and written Examination
4–	3	Understanding and assimilation	Analysis of operating activities	Discussion strategy	Oral and written Examination
5–	3	Understanding and assimilation	Analysis of investment activities	Story strategy	Oral and written Examination
6–	3	Understanding and assimilation	Analysis of financing activities	Problem solving strategy	Oral and written Examination
7–	3	Understanding and assimilation	Liquidity rate	Modeling learning strategy	Oral and written Examination
8–	3	Understanding and assimilation	Activity rate	Teamwork strategy.	Oral and written Examination
9–	3	Understanding and assimilation	Profitability ratio	Combining different strategies	Oral and written Examination
10–	3	Understanding and assimilation	Suitability ratio	Combining different strategies	Oral and written Examination
11–	3	Understanding	Leverage ratio	Combining different strategies	Oral and written Examination
12–	3	Understanding and assimilation	Project evaluation and failure prediction	Teamwork strategy.	Oral and written Examination
13–	3	Understanding and assimilation	Investment policies	Project strategy	Oral and written Examination
14–	3	Understanding and assimilation	Horizontal and vertical common volume analysis	Combining different strategies	Oral and written Examination
15–	3	Understanding and assimilation	final exam	Combining different strategies	Oral and written Examination

### 83. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

### 84. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
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Main references (sources)	Financial .1 statement analysis ( a practitioner guide – Martin fridson Financial .2 statement analysis ( a practitioner guide (Workbook) – Martin fridson
Recommended books and references (scientific journals, reports...)	.
Electronic References, Websites	Browse the Google network using the desired subject key.

## Academic Program and Course Accounting for financial institutions



## Course Description Guide

<b>13. Program name</b>	
<b>Accounting for financial institutions</b>	
<b>14. Program code</b>	
<b>AD3106</b>	
<b>15. Semester\ Grade</b>	
	<b>))third grade / 1<sup>st</sup> (</b>
<b>16. Date</b>	
<b>16 / 3 / 2025</b>	
<b>17. Available forms of attendance</b>	
<b>Weekly</b>	
<b>18. Number of study hours (total)/number of units (total)</b>	
<b>45 hours\ 3units</b>	
<b>19. Name of the course administrator</b>	
<b>Name: Rajaa Rasheed</b>	
<b>E-mail : Rajaa_rasheed@mauc.edu.iq</b>	
<b>20. Course objectives</b>	
<b>Objectives of the study subject</b>	
<div style="text-align: right;"><b>Overall goal /</b></div> <p>Introducing the student to the nature of the relationship between the academic and practical aspects to achieve practical applications that must be</p>	

strengthened in the banking aspect by applying the unified accounting system for banks and insurance companies and how to prepare the final accounts and budget.

### **Behavioral goals //**

- 1- Providing the student with information about banking accounting operations and the insurance Company, the first course, and how to deal with accounting, or with natural resources accounting (oil accounting), the second course.
- 2- In addition to linking the academic and applied aspects, this results from the philosophy of accounting systems, which is not limited to concepts, as it must be strengthened with practical applications to achieve the desired goals in the banking and financial sector, as well as regulating banking and financial activities due to their importance in supporting the economic development of society due to the importance of data issued by banking activities. And finance in formulating financial and credit policies
- 3- Study natural resources accounting and oil accounting in oil companies to prepare financial statements in line with the requirements of beneficiaries.
- 4- Taking advantage of the educational opportunities available to the student
- 5- Benefiting from private information in banks, insurance companies, and oil companies and how to deal with it professionally

## **21. Teaching and learning strategies**

Strategy	<ul style="list-style-type: none"> <li>• Brainstorming strategy</li> <li>• Modeling learning strategy</li> <li>• Group work or cooperative learning strategy</li> <li>• Discussion strategy</li> <li>• Project strategy</li> <li>• A strategy for problem solving problem-based learning</li> <li>• Story strategy</li> <li>• Combining different strategies</li> </ul>
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## **22. Course structure**

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
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1	3	Understanding	Accounting for banking activity. Introduction to the nature of banking activity and types of banks	Combining different strategies	Oral and written examination
2	3	Understanding	Fund Secretariat Section (local and foreign currency)	Combining different strategies	Oral and written examination
3	3	Understanding	Department of current debit and credit accounts	Combining different strategies	Oral and written examination
4	3	Understanding	Fixed cash deposits and savings section	Combining different strategies	Oral and written examination
5	3	Understanding	Commercial Papers Section (bills of exchange and discounted transfers).	Combining different strategies	Oral and written examination
6	3	Understanding	Department of internal and external transfers, travelers' checks and bills of exchange	Combining different strategies	Oral and written examination
7	3	Understanding	Documentary Credits Section	Combining different strategies	Oral and written examination
8	3	Understanding	Letters of guarantee	Combining different strategies	Oral and written examination
9	3	Understanding	The first monthly exam with solving questions	Combining different strategies	Oral and written examination
10	3	Understanding	Registration settlements and final accounts in banks	Combining different strategies	Oral and written examination
11	3	Understanding	Accounting in insurance companies. The nature of insurance companies, the accounting system in insurance companies	Combining different strategies	Oral and written examination
12	3	Understanding	Accounting treatments for expenses and revenues of insurance operations with examples	Combining different strategies	Oral and written examination
13	3	Understanding	Accounting treatments for investments and reserves in insurance companies	Combining different strategies	Oral and written examination
14	3	Understanding	Registration settlements and final accounts in insurance companies	Combining different strategies	Oral and written examination

15	3	Understanding	The second monthly exam with solving questions	Combining different strategies	Oral and written examination
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### 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.

Daily preparation	daily exam	oral exam		monthly exam	written exam	report	Total
3	3	4	5		10	5	30

### 24. Learning and teaching resources

The required textbooks (methodology, if any) are not available .	None
Main references (sources) specialized accounting systems	Fayza Ibrahim Mahmoud Al-Ghabban/Dr. Thaer Sabry Mahmoud Al-Ghabban
Recommended supporting books and references (scientific journals, reports...)	Student graduation projects
Electronic references, Internet sites,	browsing the Google network through the desired subject key.

# Course Description Guide

## Unified accounting system 2

### Course Description Form

<b>85. Course Name:</b>
Unified accounting system 2
<b>86. Course Code:</b>
AD3203
<b>87. Semester / Year</b>
(second semester , third Year )
<b>88. Description Preparation Date:</b>
16 /3 /2025
<b>89. Available Attendance Forms:</b>
Weekly attendance
<b>90. Number of Credit Hours (Total) / Number of Units</b>

<b>(Total)</b>					
(60 Hr. / 3 Unit )					
<b>91. Course administrator's name (mention all, if more than one name)</b>					
Name: Dr. Dalal Khalid					
<b>92. Course Objectives</b>					
<b>Course Objectives</b>			As illustrated below .		
<p><b>General goal //</b></p> <p>The student will be able to have initial knowledge of the unified accounting system by explaining the restrictive treatments (practical examples) for resource accounts and monitoring production and service centers. To assist in classifying and compiling data in a way that serves the accountant's requirements, as well as providing mechanisms and requirements that serve the follow-up of those responsible in management regarding financial transactions related to the economic situation.</p> <p><b>Specific (Behavioral) goals //</b></p> <p>1- The student will be able to learn about the accounts, tabulate the accounting manual, and be introduced to how to process the accounts in the unified accounting system.</p> <p>2- The student will be able to prepare to work in the economic units in the Accounts Department or the Finance Department</p>					
<b>93. Teaching and Learning Strategies</b>					
<b>Strategy</b>		<ul style="list-style-type: none"> <li>• Brainstorming strategy</li> <li>• Modeling learning strategy</li> <li>• Group work or cooperative learning strategy</li> <li>• Discussion strategy</li> <li>• Project strategy</li> <li>• A strategy for problem solving or problem-based learning</li> <li>• Story strategy.</li> <li>• Combining different strategies</li> </ul>			
<b>94. Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>

1–	3	Understanding and assimilation	Accounting treatments for resource accounts	1–Method of giving lectures 2–Student groups	Oral and written Examination
2–	3	Understanding and assimilation	Accounting treatments for resource accounts	Group work strategy	Oral and written Examination
3–	3	Understanding and assimilation	Accounting treatments for resource accounts	1–Method of giving lectures 2–Student groups	Oral and written Examination
4–	3	Understanding and assimilation	Financial statements and accounts conclusion	1–Method of giving lectures 2–Student groups	Oral and written Examination
5–	3	Understanding and assimilation	Financial statements and accounts conclusion	1–Method of giving lectures 2–Student groups	Oral and written Examination
6–	3	Understanding and assimilation	Financial statements and accounts conclusion	1–Method of giving lectures 2–Student groups	Oral and written Examination
7–	3	Understanding and assimilation	Documentary collection and the bookkeeping of the system unified accounting	Modeling learning strategy	Oral and written Examination
8–	3	Understanding and assimilation	Trial Balance	Group work strategy	Oral and written Examination
9–	3	Understanding and assimilation	Costs in the system unified accounting	Combining different strategies	Oral and written Examination
10–	3	Understanding and assimilation	Costs in the system unified accounting	Combining different strategies	Oral and written Examination
11–	3	Understanding and assimilation	Costs in the system unified accounting	Combining different strategies	Oral and written Examination
12–	3	Understanding and assimilation	Planning budgets in unified accounting system	1–Method of giving lectures 2–Student groups	Oral and written Examination
13–	3	Understanding and assimilation	Planning budgets in unified accounting system	1–Method of giving lectures 2–Student groups	Oral and written Examination
14–	3	Understanding and assimilation	Table of extinction rates fixed assets	Combining different strategies	Oral and written Examination
15–	3	Understanding and assimilation	Automation of the accounting system consolidator on the computer	Combining different strategies	Oral and written Examination

## 95. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 96. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	<ul style="list-style-type: none"><li>• The unified accounting system book issued by the Federal Financial Supervision Bureau</li><li>• A unified accounting system, Saud Jayed Mashkour</li></ul>
Recommended books and references (scientific journals, reports...)	Nothing
Electronic References, Websites	Browse the Google network using the desired subject key.

# Course Description Guide Audit and oversight



## Course Description Form

<b>1. Course Name:</b>	
Audit and oversight	
<b>2. Course Code:</b>	
AD3205	
<b>3. Semester / Year</b>	
(second semester , third Year )	
<b>4. Description Preparation Date:</b>	
16 /3 /2024	
<b>5. Available Attendance Forms:</b>	
Weekly attendance	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(60Hr. / 3 Unit )	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: <b>Teaching</b> Assistant, Ahmed Ali Saleh	
Email: <a href="mailto:ahmed.aldosh01@gmail.com">ahmed.aldosh01@gmail.com</a>	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	As illustrated below .
<p><b>General goal //</b></p> <p>1– Explaining auditing, its concept, definition and types, how external auditing is carried out and what its responsibilities are.</p> <p>2– The student’s understanding of the importance of auditing unit accounts.</p> <p>3– Enabling the student to understand the importance of internal and</p>	

external auditing.

## 9. Teaching and Learning Strategies

<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies
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## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	3	Understanding and assimilation	History and development of the concept of auditing	Brainstorming strategy	Oral and written Examination
2–	3	Understanding and assimilation	Auditing standards	Teamwork strategy.	Oral and written Examination
3–	3	Understanding and assimilation	Identify errors and fraud	Project strategy	Oral and written Examination
4–	3	Understanding and assimilation	Organizing audit procedures	Discussion strategy	Oral and written Examination
5–	3	Understanding and assimilation	Determine the auditor's papers	Story strategy	Oral and written Examination
6–	3	Understanding and assimilation	Select a program that facilitates auditing	Problem solving strategy	Oral and written Examination
7–	3	Understanding and assimilation	Collect sufficient evidence	Modeling learning strategy	Oral and written Examination
8–	3	Understanding and assimilation	Concepts of internal control	Teamwork strategy.	Oral and written Examination
9–	3	Understanding and assimilation	Concepts of internal control	Combining different strategies	Oral and written Examination
10–	3	Understanding and assimilation	Exam 1	Combining different strategies	Oral and written Examination
11–	3	Understanding and assimilation	Types and means of control	Combining different strategies	Oral and written Examination

12–	3	Understanding and assimilation	Concepts about auditing	Teamwork strategy.	Oral and written Examination
13–	3	Understanding and assimilation	The auditor's final report	Project strategy	Oral and written Examination
14–	3	Understanding and assimilation	Exam 1	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Advanced Financial Accounting / Prof. Dr. Amer Muhammad Salman, Prof. Bushra Najm Abdullah Lectures prepared for this course by the lecturer. Advanced Finance Book / Souad Ghazala
Electronic References, Websites	Browse the Google network using the desired subject key.

**Academic Program and Course**  
**Advanced cost accounting in**  
**English/1**

**Course Description Guide**

<b>25. Program name</b>	
<b>Advanced cost accounting in English/1</b>	

<b>26. Program code</b>	
AD4101	
<b>27. Semester\ Grade</b>	
))fourth grade / 1 <sup>st</sup> ((	
<b>28. Date</b>	
16 / 3 / 2025	
<b>29. Available forms of attendance</b>	
Weekly	
<b>30. Number of study hours (total)/number of units (total)</b>	
60 hours\ 4units	
<b>31. Name of the course administrator</b>	
Name: Khdier Salman	
E-mail : <a href="mailto:Khdier_salman@mauc.edu.iq">Khdier_salman@mauc.edu.iq</a>	
<b>32. Course objectives</b>	
<b>Objectives of the study subject</b>	<b>Overall goal /</b>
<p>Introducing the student to cost accounting, learning about the etiquette and behavior of cost and administrative accounting, and classifying costs for the purposes of control and decision-making.</p> <p><b>Behavioral goals //</b></p> <p>1- Introducing the student to advanced cost accounting, learning about the etiquette and behavior of cost and administrative accountants, and classifying costs for the purposes of control and decision-making into variable, fixed, and mixed.</p> <p>2- Providing the student with knowledge of the concepts of costs, their functions and behavior</p> <p>3- Introducing the student to the standard cost system, analyzing its deviations, preparing flexible budgets, and analyzing deviations in indirect industrial costs</p> <p>4- Identify the concept of just-in-time production, what are the elements of this system, and how to apply accounting procedures under this system.</p>	
<b>33. Teaching and learning strategies</b>	
Strategy	<ul style="list-style-type: none"> <li>• Brainstorming strategy</li> <li>• Modeling learning strategy</li> <li>• Group work or cooperative learning</li> </ul>

	<p>strategy</p> <ul style="list-style-type: none"> <li>• Discussion strategy</li> <li>• Project strategy</li> <li>• A strategy for problem solving problem-based learning</li> <li>• Story strategy</li> <li>• Combining different strategies</li> </ul>
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### 34. Course structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Understanding	Static budget	Combining different strategies	Oral and written examination
2	3	Understanding	Flexible budget	Combining different strategies	Oral and written examination
3	3	Understanding	Flexible budget	Combining different strategies	Oral and written examination
4	3	Understanding	Standard costing -introduction to costs accumulations method -development of standard cost system -considerations in establishing standard	Combining different strategies	Oral and written examination
5	3	Understanding	Standard costing: setting standard -setting standards for direct materials -setting standards for direct labor	Combining different strategies	Oral and written examination
6	3	Understanding	Standard costing: variances analysis	Combining different strategies	Oral and written examination
7	3	Understanding	Exercises and practices for variances	Combining different strategies	Oral and written examination
8	3	Understanding	Flexible budget and overhead control	Combining different strategies	Oral and written examination
9	3	Underst	Overhead costs variances analysis	Combining	Oral and

		anding		different strategies	written examination
10	3	Underst anding	Exercises and practices for overhead variances	Combining different strategies	Oral and written examination
11	3	Underst anding	Standard costing: accounting procedure - The partial plan method -The comprehensive plan method	Combining different strategies	Oral and written examination
12	3	Underst anding	Accounting procedures for cost elements -Accounting procedures for direct material -Accounting procedures for direct labor -Accounting procedures for direct overhead	Combining different strategies	Oral and written examination
13	3	Underst anding	Standard costing incorporating with process costing	Combining different strategies	Oral and written examination
14	3	Underst anding	Accounting procedures for disposition of variances	Combining different strategies	Oral and written examination
15	3	Underst anding	Exercise and practices for accounting procedure of standard costing	Combining different strategies	Oral and written examination

### 35. Course evaluation

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

Daily preparation	daily exam	oral exam	monthly exam	written exam	Report	Total
5	5	5	10	70	5	100

### 36. Learning and teaching resources

<b>The required textbooks (methodology, if any) are not available</b> .	None
<b>Main references (sources) specialized accounting systems</b>	Advanced Cost Accounting 1 Salah Mahdi Muhammad Al-Hadi Advanced Cost Accounting 2 Salah Mahdi Muhammad Al-Hadi Horngren's cost accounting Srikanat and others
<b>Recommended supporting books and references (scientific journals, reports...)</b>	Student graduation projects
<b>Electronic references, Internet sites,</b>	browsing the Google network through the desired subject key.



# Specialized accounting systems

## Course description form

<b>37. Course name</b>
<b>( Specialized accounting systems )</b>

<b>38. Course code</b>	
AD 3104	
<b>39. Semester/year</b>	
(second/fourth)	
<b>40. The date this description was prepared</b>	
2025	
<b>41. Available forms of attendance</b>	
(Weekly attendance)	
<b>42. Number of study hours (total)/number of units (total)</b>	
7 (2unit\ 3 hours)	
<b>43. Name of the course administrator (if more than one name is mentioned)</b>	
Name: Dr. Dalal Khalid	
44. Course objectives	
<b>As shown below</b>	<b>Objectives of the study subject</b>
<p><b>General objecat:-</b> At the end of the course, the student will be able to use cost techniques in calculating production costs and provide the necessary data to decision makers to make rational decisions or reduce costs.م</p> <p><b>// Behavioral goals</b></p> <p>1- At the end of the course, the student will be able to identify the characteristics, components and costs of agricultural activities</p> <p>2 -At the end of the course, the student will be able to differentiate between calculating the costs of human labor and mechanical and animal labor</p> <p>3 -At the end of the course, the student will be able to identify the necessary materials used in agricultural activity.</p> <p>4 -At the end of the course, the student will be able to prepare registration adjustments for agricultural activities</p> <p>5 -At the end of the course, the student will be able to employ cost-effective techniques used in agricultural activities....</p> <p>6- At the end of the course, the student will be able to distinguish the costs of plant activity from the costs of animal activity</p>	
<b>45. Teaching and learning strategies</b>	

<ul style="list-style-type: none"> <li>• Brainstorming strategy</li> <li>• Modeling learning strategy</li> <li>• Group work or cooperative learning strategy</li> <li>• Discussion strategy</li> <li>• Project strategy</li> <li>• A strategy for problem solving or problem-based learning</li> <li>• Story strategy</li> <li>• Combining different strategies</li> </ul>	The strategy
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## 46. Course structure

Evaluation method	Learning method	Name of the unit or topic	Fadhilj.Taher@mau c.edu.iq	hours	week
Oral and written examination	Brainstorming strategy	Agricultural activity and its types	Understanding and comprehension	5	1
Oral and written examination	Teamwork strategy.	Characteristics of agricultural activity and their accounting reflection	Understanding and comprehension	5	2
Oral and written examination	Project strategy	Agricultural cost accounting	Understanding and comprehension	5	3
Oral and written examination	Discussion strategy	Cost elements tab	Understanding and comprehension	5	4
Oral and written examination	Story strategy	Land exploitation in agricultural activity between the lessor and the lessee	Understanding and comprehension	5	5
Oral and written examination	Problem solving strategy	Human, mechanical and animal labour	Understanding and comprehension	5	6
Oral and written examination	Modeling learning strategy	Agricultural materials and accounting for them	Understanding and comprehension	5	7
Oral and written examination	Teamwork strategy.	List of costs in agricultural activity	Understanding and comprehension	5	8
Oral and written examination	Combining different strategies	Crop accounts	Understanding and comprehension	5	9
Oral and written examination	Combining different strategies	Accounts of orchards and fruit gardens	Understanding and comprehension	5	10
Oral and written examination	Combining different strategies	Livestock accounts	Understanding and comprehension	5	11
Oral and written examination	Teamwork strategy	Breeding livestock	Understanding and comprehension	5	12
Oral and written examination	Project strategy	fattening cattle	Understanding and comprehension	5	13
Oral and written examination	Combining different strategies	Work cattle	Understanding and comprehension	5	14
Oral and written examination	Combining different strategies	Dairy cattle	Understanding and comprehension	5	15

## 47. 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.

total	reporting	Written exam	Monthly exam	oral test	Daily exam	Daily preparation
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100	5	60	20	5	5	5
<b>48. Learning and teaching resources</b>						
لا يوجد			<b>Required textbooks (methodology, if any)</b>			
Agriculture – Hotel SPECIALIZED ACCOUNTING Professor Dr. Thaer Sabri Mahmoud Al-Ghaban Assistant Professor Fayza Ibrahim Mahmoud Al-Ghaban Baghdad University Higher Institute for Accounting and Financial Studies			<b>Main references (sources)</b>			
Relevant graduation projects for Accounting Department students, scientific journals and periodicals related to the subject, colloquial reports.			Recommended supporting books and references (scientific journals, reports....)			
Browse the Google network using the desired subject key.			Electronic references, Internet sites			

# International auditing standards

## Course Description Form

<b>1. Course Name:</b>
International auditing standards
<b>2. Course Code:</b>
AD4103
<b>3. Semester / Year</b>
(the second semester , four Year )

<b>4. Description Preparation Date:</b>	
20 /3 /2025	
<b>5. Available Attendance Forms:</b>	
Weekly attendance	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(30 Hr. / 2 Unit )	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Professor Assistant : Rajaa Rasheed	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	As illustrated below .
<p><b>General goal //</b></p> <p>At the end of the course, the student will be able to know and be familiar with the basic international auditing standards of the International Federation of Accountants. It includes studying international auditing standards related to topics such as: responsibilities, planning, internal control, evidentiary evidence, audit results and reports, specialized fields, related services, international data.....</p> <p><b>Specific (Behavioral) goals //</b></p> <p>1– Identify the standards associated with the auditing stages, process auditing, control examination, analytical procedures, and detailed examination of operations.</p> <p>2– Understanding audit procedures, which enables him to obtain a professional qualification as an auditor and is considered a new entry point for the student after he has learned about accounting to develop the auditing skill.</p> <p>3– Trying to understand the importance of proofs and evidence</p>	

and learning how to collect them, their types and uses, then addressing the reports and linking them to the results of the evidence.

4– Understand and know the role of the internal control system and its auditing process

## 9. Teaching and Learning Strategies

<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies
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## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	3	Understanding and assimilation	An introductory introduction to international standards on auditing/introductory matters 100–199	Brainstorming strategy	Oral and written Examination
2–	3	Understanding and assimilation	Responsibilities 200–299	Teamwork strategy.	Oral and written Examination
3–	3	Understanding and assimilation	Responsibilities 200–299	Project strategy	Oral and written Examination
4–	3	Understanding and assimilation	Responsibilities 200–299	Discussion strategy	Oral and written Examination
5–	3	Understanding and assimilation	Planning 300–399	Story strategy	Oral and written Examination
6–	3	Understanding and assimilation	Planning 300–399	Problem solving strategy	Oral and written Examination
7–	3	Understanding and assimilation	Internal Control 400–499	Modeling learning strategy	Oral and written Examination
8–	3	Understanding and assimilation	Evidence 500–599	Teamwork strategy.	Oral and written Examination
9–	3	Understanding	Evidence 500–599	Combining different strategies	Oral and written

		and assimilation			Examination
10–	3	Understanding and assimilation	Benefiting from the work of other auditors 600–699	Combining different strategies	Oral and written Examination
11–	3	Understanding and assimilation	Auditing Standard 1009 Computer-Assisted Auditing	Combining different strategies	Oral and written Examination
12–	3	Understanding and assimilation	Standard No. 700	Teamwork strategy.	Oral and written Examination
13–	3	Understanding and assimilation	Standard No. 705	Project strategy	Oral and written Examination
14–	3	Understanding and assimilation	Internal audit evidence	Combining different strategies	Oral and written Examination
15–	3	Understanding and assimilation	Iraqi audit evidence	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	International Auditing Standards / issued by the Council of the International Federation of Accountants
Recommended books and references (scientific journals, reports...)	Lectures prepared for this course by the professor
Electronic References, Websites	Browse the Google network using the desired subject key.



# **Course Description Guide**

**International accounting**

## **Course Description Form**

**1. Course Name:**

<b>International accounting</b>	
<b>2. Course Code:</b>	
<b>AD4103</b>	
<b>3. Semester / Year</b>	
<b>(second semester , Fourth Year )</b>	
<b>4. Description Preparation Date:</b>	
<b>14/3 /2025</b>	
<b>5. Available Attendance Forms:</b>	
<b>Weekly attendance</b>	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
<b>(30 Hr. / 2 Unit )</b>	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Assistant teacher, Ahmed Ali Saleh	
Email: <a href="mailto:ahmed.aldosh01@gmail.com">ahmed.aldosh01@gmail.com</a>	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<b>As illustrated below .</b>
<p><b>General goal //</b></p> <p>Enabling the student to know</p> <p>The nature and concept of international accounting</p> <p>Reasons for differences in accounting systems</p> <p>International accounting classifications</p> <p>Accounting coordination compatibility</p> <p>International accounting organizations</p>	
<b>9. Teaching and Learning Strategies</b>	
<b>Strategy</b>	Brainstorming strategy

	Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies
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## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	2	Understanding and assimilation	The concept of international accounting	Brainstorming strategy	Oral and written Examination
2–	2	Understanding and assimilation	International Accounting Classifications Harmonization Accounting Harmonization	Teamwork strategy.	Oral and written Examination
3–	2	Understanding and assimilation	Multinational companies	Project strategy	Oral and written Examination
4–	2	Understanding and assimilation	Investment accounting	Discussion strategy	Oral and written Examination
5–	2	Understanding and assimilation	the first exam	Story strategy	Oral and written Examination
6–	2	Understanding and assimilation	Lists prepared in foreign currency	Problem solving strategy	Oral and written Examination
7–	2	Understanding and assimilation	Exercises on lists prepared in foreign currency	Modeling learning strategy	Oral and written Examination
8–	2	Understanding and assimilation	Exercises on lists prepared in foreign currency	Teamwork strategy.	Oral and written Examination
9–	2	Understanding and assimilation	International accounting compatibility	Combining different strategies	Oral and written Examination
10–	2	Understanding and assimilation	Second exam	Combining different strategies	Oral and written Examination
11–	2	Understanding and assimilation	Financial reports and price changes	Combining different strategies	Oral and written Examination
12–	2	Understanding and assimilation	Forward exchange contracts	Teamwork strategy.	Oral and written Examination
13–	2	Understanding and assimilation	Exercises on the change in exchange rates in forward exchange, import and export contracts	Project strategy	Oral and written Examination

14–	2	Understanding and assimilation	Exercises on the change in exchange rates in forward exchange, import and export contracts	Combining different strategies	Oral and written Examination
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### 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

### 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	International Accounting (Dr. Hussein Jassim Falah, Dr. Saad Salman Awad)
Electronic References, Websites	nothing

# **Course Description**

**Methods and ethics  
of scientific research**

## Course Description Form

<b>97. Course Name:</b>	
<b>Methods and ethics of scientific research</b>	
<b>98. Course Code:</b>	
<b>AD 4105</b>	
<b>99. Semester / Year</b>	
<b>first/ forth</b>	
<b>100. Description Preparation Date:</b>	
<b>16 /3 /2025</b>	
<b>101. Available Attendance Forms:</b>	
Weekly attendance	
<b>102. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(30 Hr. / 2 Unit )	
<b>103. Course administrator's name (mention all, if more than one name)</b>	
Name: Assist. Prof. Dr. Fadhil Jameel Tahir Email: fadhil.j.taher@mauc.edu.iq	
<b>104. Course Objectives</b>	
<b>Course Objectives</b>	<b>As illustrated below .</b>
<p><b>General goals //</b></p> <p>1– Acquiring knowledge of the importance of scientific research, its characteristics, types, requirements, qualities of good research and its ethics.</p> <p>2– Acquiring knowledge of the steps of scientific research.</p>	

- 3– Gaining knowledge of how to document scientific research. .
- 4– Providing the formal and objective characteristics of scientific research.

### Special (Behavioral) goals //

The student will gain how to confront the problems he faces in practical life by following the scientific method and method to solve these problems through what he has learned in the theoretical aspect related to the methods and ethics of scientific research that he studied in this semester so that he obtains integrated scientific research and applies this study practically.

#### 105. Teaching and Learning Strategies

<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies.
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#### 106. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	2	Understanding and comprehension	the introduction	Teamwork strategy	Oral and written Examination
2–	2	Understanding and comprehension	The concept of scientific research	Brainstorming strategy	Oral and written Examination
3–	2	Understanding and comprehension	Characteristics of scientific research	Project strategy	Oral and written Examination
4–	2	Understanding and comprehension	Motives for conducting research and studies.	Combining different strategies	Oral and written Examination
5–	2	Understanding and comprehension	Characteristics of the researcher	Teamwork strategy	Oral and written Examination
6–	2	Understanding and comprehension	Good research supplies	Problem solving strategy	Oral and written Examination
7–	2	Understanding and	Types of scientific research	Modeling learning	Oral and written

		comprehension		strategy	Examination
8-	2	Understanding and comprehension	Research Methodology	Story strategy	Oral and written Examination
9-	2	Understanding and comprehension	Classification of scientific research methods	Combining different strategies	Oral and written Examination
10-	2	Understanding and comprehension	Steps to prepare the search	Discussion strategy	Oral and written Examination
11-	2	Understanding and comprehension	The final form of research	Combining different strategies	Oral and written Examination
12-	2	Understanding and comprehension	Research language and method	Teamwork strategy	Oral and written Examination
13-	2	Understanding and comprehension	The physical and technical form of research	Project strategy	Oral and written Examination
14-	2	Understanding and comprehension	Discussing research	Combining different strategies	Oral and written Examination
15-	2	Understanding, and comprehension	Information sources in libraries (documentation)	Combining different strategies	Oral and written Examination

### 107. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	10	5	5	15	60	100

### 108. Learning and Teaching Resources

Required textbooks (curricular books, if any)	<p>1- اساليب البحث العلمي- منظور تطبيقي المؤلف: د. فايز جمعة النجار واخرون الناشر: دار الحامد للنشر- والتوزيع 2009 السنة :</p> <p>2- البحث العلمي في ادارة الاعمال باستخدام تقنيات الحاسوب المؤلف: د. جلال محمد النعمي. الناشر: اثناء للنشر والتوزيع . 2008 السنة :</p>
Main references (sources)	<p>Lectures prepared by the teacher of the subject.</p> <p>1- اساليب البحث العلمي مع</p>



	<p>تطبيقات عملية لبرنامج SPSS</p> <p>المؤلف: د. نصيف جاسم محمد علي واخرون</p> <p>الناشر: جامعة بغداد</p> <p>سنة النشر: 2015</p> <p>2- البحث العلمي واساليبه</p> <p>باستخدام البرنامج SPSS</p> <p>المؤلف: د. محمود البياتي واخرون</p> <p>الناشر: البيئة للنشر والتوزيع</p> <p>السنة: 2010</p>
Recommended books and references (scientific journals, reports...)	Scientific magazines, reports, and Research papers.
Electronic References, Websites	Browse the Google network using the desired subject key.

# Managerial accounting in English 1

**Course Description Form**

<b>1. Course Name:</b>	
<b>Managerial accounting in English 1</b>	
<b>2. Course Code:</b>	
<b>AD4201</b>	
<b>3. Semester / Year:</b>	
<b>First semester/2023-2024</b>	
<b>4. Description Preparation Date:</b>	
<b>20 / 3 / 2025</b>	
<b>5. Available Attendance Forms:</b>	
<b>(weekly attendance)</b>	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
4 hours per week and 15 per week, 60 hours	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
<b>Name: Khdier Salman</b>	
<b>E-mail : <a href="mailto:Khdier_salman@mauc.edu.iq">Khdier_salman@mauc.edu.iq</a></b>	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	1-Explaining the concept of management accounting 2- The differences between cost accounting, financial accounting, and management accounting 3- Clarifying the terminology of costs and methods of classifying and classifying them 4- Analyzing the relationship between cost volume and profit. 5- Analyzing costs and revenues to make short-term decisions
<b>9. Teaching and Learning Strategies</b>	
<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Brainstorming strategy</li> <li>• Group work or cooperative learning strategy</li> <li>• Discussion strategy</li> <li>• A strategy for problem solving or problem-based learning</li> </ul>

- Story strategy
- Combining different strategies

## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Understanding and comprehension	<b>Introduction : Managerial Accounting concepts and principles</b>	Giving students assignments as preparation before the lecture	Daily contributions and the nature of the questions raised in the lecture
2	4	Understanding and comprehension	<b>Introduction : Managerial Accounting concepts and principles</b>	Students participate in discussion and ask questions	Daily contributions and the nature of the questions raised in the lecture
3	4	Understanding and comprehension	<b>General cost classification :period costs , product costs ,variable cost ,fixed cost ,direct cost , indirect cost , differential cost and revenue opportunity cost , sunk cost</b>	Students participate in discussion and ask questions	Daily contributions and the nature of the questions raised in the lecture
4	4	Understanding and comprehension	<b>General cost classification :period costs , product costs ,variable cost ,fixed cost ,direct cost , indirect cost , differential cost and revenue opportunity cost , sunk cost</b>	Giving students assignments as preparation before the lecture	Daily contributions and the nature of the questions raised in the lecture
5	4	Understanding and comprehension	<b>Cost behave and cost estimating a cost function</b>	Students participate in discussion and ask questions	Daily contributions and the nature of the questions raised in the lecture
6	4	Understanding and comprehension	<b>The basics of cost – volume –profit ( C.V.P ) analysis break – even analysis , break – even computations , contribution margin , contribution margin</b>	Students participate in discussion and ask questions	Daily contributions and the nature of the questions raised in the lecture

			ration ( CM ratio) , some applications of CVP concepts		
7	4		First exam		
8	4	Understanding and comprehension	Importance of the contribution margin , C.V.P relationships in graphic form , target net profit analysis the margin of safety , operating leverage	Students participate in discussion and ask questions	Daily contributions and the nature of the questions raised in the lecture
9	4	Understanding and comprehension	Importance of the contribution margin , C.V.P relationships in graphic form , target net profit analysis the margin of safety , operating leverage	Students participate in discussion and ask questions	Daily contributions and the nature of the questions raised in the lecture
10	4	Understanding and comprehension	The concept of sales mix , the definition of sales mix sales mix and break – even analysis , sales mix and per unit contribution margin , assumptions of C.V.P analysis	Giving students assignments as preparation before the lecture	Daily contributions and the nature of the questions raised in the lecture
11	4	Understanding and comprehension	The concept of sales mix , the definition of sales mix sales mix and break – even analysis , sales mix and per unit contribution margin , assumptions of C.V.P analysis	Students participate in discussion and ask questions	Daily contributions and the nature of the questions raised in the lecture
12	4	Understanding and comprehension	<i>Decision making and relevant information :adding and dropping product lines , and other segments , the make of buy decision</i>	Students participate in discussion and ask questions	Daily contributions and the nature of the questions raised in the lecture
13	4	Understanding and comprehension	<i>Decision making and relevant information :adding and dropping product lines , and other segments , the make of buy decision</i>	Students participate in discussion and ask questions	Daily contributions and the nature of the questions raised in the lecture
14	4	Understanding and comprehension	Special orders decision	Giving students assignments as preparation before the lecture	Daily contributions and the nature of the questions raised in the lecture
15	4		Second exam		

## 11. Course Evaluation

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

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	<b>Cost Accounting - managerial Emphasis Charles T. Horngren, et</b>
Main references (sources)	<b>Managerial accounting Hilton, al. et</b>
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

# Advanced cost accounting in English\2

## Course Description Guide

49.	Program name
	Advanced cost accounting in English\2
50.	Program code
	AD4102
51.	Semester\ Grade
	))fourth grade / 2 <sup>nd</sup> (
52.	Date
	16 / 3 / 2025
53.	Available forms of attendance
	Weekly
54.	Number of study hours (total)/number of units (total)
	60 hours\ 4units
55.	Name of the course administrator
	Name: Khdier Salman E-mail : <a href="mailto:Khdier_salman@mauc.edu.iq">Khdier_salman@mauc.edu.iq</a>

## 56. Course objectives

### Objectives of the study subject

Overall goal //

Introducing the student to cost accounting, learning about the etiquette and behavior of cost and administrative accounting, and classifying costs for the purposes of control and decision-making.

### Behavioral goals //

- 1- Introducing the student to the procedures for accounting for standard costs under the partial and comprehensive method
- 2- Using the stages system and how to prepare a list of costs and handle deviations
- 3- Identify the advantages of activity-based costing and how to apply it practically system, and how to apply accounting procedures under this system.

## 57. Teaching and learning strategies

### Strategy

- Brainstorming strategy
- Modeling learning strategy
- Group work or cooperative learning strategy
- Discussion strategy
- Project strategy
- A strategy for problem solving problem-based learning
- Story strategy
- Combining different strategies

## 58. Course structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Understanding	Cost allocations, traditional and activity based	Combining different strategies	Oral and written

					examination
2	3	Understanding	Activity based costing an introduction	Combining different strategies	Oral and written examination
3	3	Understanding	Exercises and practices for ABC	Combining different strategies	Oral and written examination
4	3	Understanding	Inventory Management, Just-in-Time, and Simplified Costing Methods	Combining different strategies	Oral and written examination
5	3	Understanding	Backflush costing	Combining different strategies	Oral and written examination
6	3	Understanding	Exercises and practices for Jit	Combining different strategies	Oral and written examination
7	3	Understanding	Exercises and practices for jit	Combining different strategies	Oral and written examination
8	3	Understanding	Sales variance analysis	Combining different strategies	Oral and written examination
9	3	Understanding	Joint products and by products -joint cost basics -main products , joint products ,and by products -split off points	Combining different strategies	Oral and written examination
10	3	Understanding	Approaches to allocating joints costs -sales value at split off method -physical units method -net relatable value method	Combining different strategies	Oral and written examination
11	3	Understanding	Approaches to allocating joints costs -sales value at split off method -physical units method -net relatable value method	Combining different strategies	Oral and written examination
12	3	Understanding	Sales variance analysis -budget and actual data -flexible budget variance -static budget variance -sales volume variance	Combining different strategies	Oral and written examination
13	3	Understanding	Sales mix and yield variances -sales quantity variance -sales mix variance Market share and market size variances	Combining different strategies	Oral and written examination



14	3	Understanding	Exercise and practices	Combining different strategies	Oral and written examination
15	3	Understanding	Exercise and practices	Combining different strategies	Oral and written examination

### 59. 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.

Daily preparation	daily exam	oral exam	monthly exam	written exam	report	Total
3	3	4	5	10	5	30

### 60. Learning and teaching resources

The required textbooks (methodology, if any) are not available .	None
Main references (sources) specialized accounting systems	Advanced Cost Accounting 1 Salah Mahdi Muhammad Al-Hadi Advanced Cost Accounting 2 Salah Mahdi Muhammad Al-Hadi Horngrén's cost accounting Srikanat and others
Recommended supporting books and references (scientific journals, reports...)	Student graduation projects
Electronic references, Internet sites,	browsing the Google network through the desired subject key.

# International Financial Reporting Standards

## Course Description Form

<b>1. Course Name:</b>
<b>International Financial Reporting Standards</b>
<b>2. Course Code:</b>
<b>AD4203</b>

<b>3. Semester / Year</b>	
<b>(First semester , four Year )</b>	
<b>4. Description Preparation Date:</b>	
20 /3 /2025	
<b>5. Available Attendance Forms:</b>	
Weekly attendance	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(30 Hr. / 2 Unit )	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Dr. Zainab Jabbar	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	As illustrated below .
<p><b>General goal //</b></p> <p>At the end of the course, the student will be able to become familiar with international standards, the conceptual framework of accounting, the historical origin of international accounting standards and their development, and limit each standard to a practical accounting application that explains to the student how to measure and disclose the standard according to the requirements of the standard.....</p> <p><b>Specific (Behavioral) goals //</b></p> <p>1– At the end of the course, the student will have the ability and skill to recognize international financial reporting standards</p> <p>2– At the end of the course, the student will be able to read and understand accounting books related to international standards</p> <p>3– At the end of the course, the student will be able to</p>	
<b>9. Teaching and Learning Strategies</b>	

<b>Strategy</b>	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies
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## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	3	Understanding and assimilation	The conceptual framework and a historical view of the standards, councils, and committees for preparing standards	Brainstorming strategy	Oral and written Examination
2–	3	Understanding and assimilation	International Standard 2: Share-based payment	Teamwork strategy.	Oral and written Examination
3–	3	Understanding and assimilation	International Standard 3 Business Combinations	Project strategy	Oral and written Examination
4–	3	Understanding and assimilation	International Standard 4 Insurance Contracts	Discussion strategy	Oral and written Examination
5–	3	Understanding and assimilation	International Standard 7 Financial Instruments Disclosure	Story strategy	Oral and written Examination
6–	3		the first exam		Oral and written Examination
7–	3	Understanding and assimilation	International Standard 9 Financial Instruments Measurement	Modeling learning strategy	Oral and written Examination
8–	3	Understanding and assimilation	International Standard 8 Reporting in Operating Segments	Teamwork strategy.	Oral and written Examination
9–	3	Understanding and assimilation	International Standard 10 Consolidated Financial Statements	Combining different strategies	Oral and written Examination
10–	3	Understanding and assimilation	International Standard 11 Joint arrangements	Combining different strategies	Oral and written Examination
11–	3		Second exam		Oral and written Examination
12–	3	Understanding and assimilation	International Standard 13: Measurement at fair value	Teamwork strategy.	Oral and written Examination

13–	3	Understanding and assimilation	International Standard 15: Recognition of revenue from contracts with customers	Project strategy	Oral and written Examination
14–	3	Understanding and assimilation	International Standard 16 Financial Lease	Combining different strategies	Oral and written Examination
15–	3	Understanding and assimilation	An application review of some standards	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Juma Falah Hamidat Muhammad Abu Nassar
Recommended books and references (scientific journals, reports...)	Relevant accounting branch students' graduation projects, scientific journals and periodicals related to the subject.
Electronic References, Websites	Browse the Google network using the desired subject key.

# Accounting theory

## Course Description Form

<b>1. Course Name:</b>
Accounting theory
<b>2. Course Code:</b>
AD4204
<b>3. Semester / Year</b>
(First semester , Fourth Year )
<b>4. Description Preparation Date:</b>
16 /3 /2025
<b>5. Available Attendance Forms:</b>
Weekly attendance
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>
(45Hr. / 3 Unit )
<b>7. Course administrator's name (mention all, if more than one name)</b>
Name: <b>Teaching</b> Assistant , Ahmed Ali Saleh

Email: [ahmed.aldosh01@gmail.com](mailto:ahmed.aldosh01@gmail.com)

## 8. Course Objectives

### Course Objectives

As illustrated below .

#### General goal //

1. Enabling the student to know the history, philosophy and development of accounting
2. Knowledge of the intellectual framework of accounting and financial reporting
3. Enable the student to understand the structure of accounting theory

## 9. Teaching and Learning Strategies

### Strategy

Brainstorming strategy  
Modeling learning strategy  
Group work or cooperative learning strategy  
Discussion strategy  
Project strategy  
A strategy for problem solving or problem-based learning  
Story strategy.  
Combining different strategies

## 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1–	3	Understanding and assimilation	History of accounting and its development	Brainstorming strategy	Oral and written Examination
2–	3	Understanding and assimilation	The nature of accounting and its uses	Teamwork strategy.	Oral and written Examination
3–	3	Understanding and assimilation	The need to build an accounting theory	Project strategy	Oral and written Examination
4–	3	Understanding and assimilation	Traditional approaches to theory building	Discussion strategy	Oral and written Examination

5–	3	Understanding and assimilation	The authoritarian approach to theory building	Story strategy	Oral and written Examination
6–	3	Understanding and assimilation	Conceptual framework of accounting – objectives and concepts	Problem solving strategy	Oral and written Examination
7–	3	Understanding and assimilation	Conceptual framework of accounting – assumptions and principles	Modeling learning strategy	Oral and written Examination
8–	3	Understanding and assimilation	Review exercises	Teamwork strategy.	Oral and written Examination
9–	3	Understanding and assimilation	The behavioral approach to theory building	Combining different strategies	Oral and written Examination
10–	3	Understanding and assimilation	Introduction to events to build theory	Combining different strategies	Oral and written Examination
11–	3	Understanding and assimilation	Basis of accounting measurement	Combining different strategies	Oral and written Examination
12–	3	Understanding and assimilation	Basis of accounting measurement	Teamwork strategy.	Oral and written Examination
13–	3	Understanding and assimilation	Alternatives to accounting measurement	Project strategy	Oral and written Examination
14–	3	Understanding and assimilation	Review exercises	Combining different strategies	Oral and written Examination

## 11. Course Evaluation

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

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Recommended books and references (scientific journals, reports...)	1. Accounting Theory - Ahmed Belkawi 2. Accounting Theory - Abbas Mahdi Al-Shirazi
Electronic References, Websites	Nothing



# Specialized accounting systems

## Course description form

61.	Course name
( Specialized accounting systems )	
62.	Course code
AD 3104	
63.	Semester/year
(second/fourth)	
64.	The date this description was prepared
2025	
65.	Available forms of attendance
(Weekly attendance)	
66.	Number of study hours (total)/number of units (total)
7	(2unit\ 3 hours)

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

**Name: Dr. Dalal Khalid**

68. Course objectives

**As shown below**

**Objectives of the study subject**

**General objective:- At the end of the course, the student will be able to use cost techniques in calculating production costs and provide the necessary data to decision makers to make rational decisions or reduce costs.**

### // Behavioral goals

1- At the end of the course, the student will be able to identify the characteristics, components and costs of agricultural activities

2 -At the end of the course, the student will be able to differentiate between calculating the costs of human labor and mechanical and animal labor

3 -At the end of the course, the student will be able to identify the necessary materials used in agricultural activity.

4 -At the end of the course, the student will be able to prepare registration adjustments for agricultural activities

5 -At the end of the course, the student will be able to employ cost-effective techniques used in agricultural activities....

6- At the end of the course, the student will be able to distinguish the costs of plant activity from the costs of animal activity

## 69. Teaching and learning strategies

- Brainstorming strategy
- Modeling learning strategy
- Group work or cooperative learning strategy
- Discussion strategy
- Project strategy
- A strategy for problem solving or problem-based learning
- Story strategy
- Combining different strategies

The strategy

## 70. Course structure

Evaluation method	Learning method	Name of the unit or topic	Fadhilj.Taher@mau c.edu.iq	hours	week
Oral and written examination	Brainstorming strategy	Agricultural activity and its types	Understanding and comprehension	5	1
Oral and written examination	Teamwork strategy.	Characteristics of agricultural activity and their accounting reflection	Understanding and comprehension	5	2

Oral and written examination	Project strategy	Agricultural cost accounting	Understanding and comprehension	5	3
Oral and written examination	Discussion strategy	Cost elements tab	Understanding and comprehension	5	4
Oral and written examination	Story strategy	Land exploitation in agricultural activity between the lessor and the lessee	Understanding and comprehension	5	5
Oral and written examination	Problem solving strategy	Human, mechanical and animal labour	Understanding and comprehension	5	6
Oral and written examination	Modeling learning strategy	Agricultural materials and accounting for them	Understanding and comprehension	5	7
Oral and written examination	Teamwork strategy.	List of costs in agricultural activity	Understanding and comprehension	5	8
Oral and written examination	Combining different strategies	Crop accounts	Understanding and comprehension	5	9
Oral and written examination	Combining different strategies	Accounts of orchards and fruit gardens	Understanding and comprehension	5	10
Oral and written examination	Combining different strategies	Livestock accounts	Understanding and comprehension	5	11
Oral and written examination	Teamwork strategy	Breeding livestock	Understanding and comprehension	5	12
Oral and written examination	Project strategy	fattening cattle	Understanding and comprehension	5	13
Oral and written examination	Combining different strategies	Work cattle	Understanding and comprehension	5	14
Oral and written examination	Combining different strategies	Dairy cattle	Understanding and comprehension	5	15

## 71. 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.

total	reporting	Written exam	Monthly exam	oral test	Daily exam	Daily preparation
100	5	60	20	5	5	5

## 72. Learning and teaching resources

لا يوجد	<b>Required textbooks (methodology, if any)</b>
Agriculture – Hotel SPECIALIZED ACCOUNTING Professor Dr. Thaer Sabri Mahmoud Al-Ghaban Assistant Professor Fayza Ibrahim Mahmoud Al-Ghaban Baghdad University Higher Institute for Accounting and Financial Studies	<b>Main references (sources)</b>

Relevant graduation projects for Accounting Department students, scientific journals and periodicals related to the subject, colloquial reports.	Recommended supporting books and references (scientific journals, reports....)
Browse the Google network using the desired subject key.	Electronic references, Internet sites