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



Academic Program and Course Description Guide Accounting department 2023-2024

Introduction:

The educational program is a well-planned set of courses that include procedures and experiences arranged in the form of an academic syllabus. Its main goal is to improve and build graduates' skills so they are ready for the job market. The program is reviewed and evaluated every year through internal or external audit procedures and programs like the External Examiner Program.

The academic program description is a short summary of the main features of the program and its courses. It shows what skills students are working to develop based on the program's goals. This description is very important because it is the main part of getting the program accredited, and it is written by the teaching staff together under the supervision of scientific committees in the scientific departments.

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

In this regard, we can only emphasize the importance of writing an academic programs and course description to ensure the proper functioning of the educational process.

Concepts and terminology:

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

<u>Course Description</u>: Provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the students to achieve, proving whether they have made the most of the available learning opportunities. It is derived from the program description.

<u>Program Vision:</u> An ambitious picture for the future of the academic program to be sophisticated, inspiring, stimulating, realistic and applicable.

<u>Program Mission:</u> Briefly outlines the objectives and activities necessary to achieve them and defines the program's development paths and directions.

<u>Program Objectives:</u> They are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable.

<u>Curriculum Structure:</u> All courses / subjects included in the academic program according to the approved learning system (quarterly, annual, Bologna Process) whether it is a requirement (ministry, university, college and scientific department) with the number of credit hours.

Learning Outcomes: A compatible set of knowledge, skills and values acquired by students after the successful completion of the academic program and must determine the learning outcomes of each course in a way that achieves the objectives of the program.

<u>Teaching and learning strategies</u>: They are the strategies used by the faculty members to develop students' teaching and learning, and they are plans that are followed to reach the learning goals. They describe all classroom and extracurricular activities to achieve the learning outcomes of the program.

Academic Program Description Form

University Name: University of Anbar

Faculty/Institute: Economic and administration College

Scientific Department: Accounting

Academic or Professional Program Name: Bachelor of Accounting

Final Certificate Name: Bachelor of Accounting.

Academic System: courses

Description Preparation Date: 29-1-2024

File Completion Date: 13-3-2024

Signature:

Head of Department Name:

Dr. Mustafa Abdulqader Suwaid

Date: 8/4/2024

Signature:

Scientific Associate Name:

Dr. Ammar Abdulhadi Shalal

Date: 8/4/2024

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Dr. Mohammed Basil Abdulkareem

Date:

8-04-2024

Signature:

Approval of the Dean

1. Program Vision

The vision of the Accounting Department emerges from our knowledge of the requirements of society and the labor market, which is in dire need of specialized scientific energies in the field of accounting and auditing that serve all economic sectors. The department's vision is embodied in the plans drawn up in the field of accounting education and research, through adopting modern scientific curricula that are compatible with international accounting education standards issued by the competent professional bodies and directing the accounting scientific research process within applied frameworks in a way that serves the local environment that is witnessing a shift towards a market economy. And openness to the outside world.

2. Program Mission

The mission of the Accounting Department is to work to achieve the following:

First: Working to meet one of the most important goals on which the college was built, which is to qualify students scientifically and practically in a way that is commensurate with the requirements of the labor market.

Second: Establishing an effective relationship between the business environment and the accounting and auditing profession by providing accounting and oversight cadres and placing them in various public and private sector institutions.

Third: Enhancing the scientific contribution of teachers through preparing academic and applied accounting research and providing high-quality specialized services to the community.

3. Program Objectives

Through the bachelor's program, the Accounting Department seeks to achieve the following goals:

- 1. Providing the labor market with qualified graduates who have the professional and academic knowledge and the necessary capabilities and skills in various accounting specializations.
- 2. Create ambition and desire among students for the need to develop the accounting profession and overcome the weaknesses it suffers from.
- 3. Instilling good moral values in students to raise the level of professional performance and maintain confidence in accounting information.
- 4. Holding seminars, panels, and conferences in the field of specialization to discuss emerging accounting problems and contribute to finding solutions.
- 5. Contributing to continuing professional education courses and consulting office courses to develop and raise the efficiency of the performance of employees of state institutions and the private sector.
- 6. Developing the behavioral, cognitive and interactive skills of graduates to enable them to master communication and communication skills with the business community

4. Program Accreditation		
Non		

5. Other external influences

Non

6. Program Struct	6. Program Structure												
Program Structure	Number of Courses	Credit hours	Percentage	Reviews*									
Institution Requirements	4	9	8.5 %	Basic									
College Requirements	4	9	8.5 %	Basic									
Department Requirements	38	121	80.85 %	Basic									
Summer Training	1	2	2 %	Basic									
Other													

^{*} This can include notes whether the course is basic or optional.

7. Program [Description			
Year/Level	Course Code	Course Name	Cred	it Hours
First year			theoretical	practical
First course	م مم11011	FINANCIAL ACCOUNTING (1)	3	2
	م دع1102	BUSINESS ADMINISTRATION PRINCIPLES	2	-
	م مق1103	ECONOMICS PRINCIPLES	2	-
	م حا 11041	COMPUTER'S SIKILLS (1)	1	2
	-	ENGLISH LANGUAGE	2	-
	م لغ1105	ARABIC LANGUAGE	2	-
First year	2102 م مم2	FINANCIAL ACCOUNTING (2)	3	2
i not your	2107م ر ع1	GENERAL MATHEMATICS (1)	3	-
second course	2108م حص	STATISTICS PRINCIPLES	3	-
	2110م قم	ACCOUNTING READINGS & CORRESPONDENCE IN ENGLISH	2	-
	2111م حق	DEMOCRACY& HUMAN RIGHTS	2	-
Second year	1212م مت 1	INTERMEDIATE	3	2

First course		ACCOUNTING (1)		
First Course	1213م حك 1	GOVERNMENTAL	2	2
		ACCOUNTING (1)	_	
	1214م من 1	ACCOUNTING IN ENGLISH	2	2
		(1)	_	
	1215م تس	MARKETING & E-TRADE	3	_
	1216م قع	BUSINESS LAW	2	_
	1217م تح	ACCOUNTING APPLICATION	2	2
		IN COMPUTER'S	_	
	1218م رع2	GENERAL MATHEMATICS (2)	2	-
	-	ALBAATH REGIME CRIMES	2	-
	-	ENGLISH LANGUAGE	2	-
•	م مت22192	INTERMEDIATE	3	2
Second year	·	ACCOUNTING (2)		
Second course	م حك 22202	GOVERNMENTAL	2	2
	,	ACCOUNTING (2)		
	م وغ2221	ACCOUNTING (2) ACCOUNTING FOR	3	_
	22260 /	NONPROFIT ORGANIZATION		
	م مع2222	PUBLIC FINANCE	2	_
	م بح2223	ACCOUNTIN OPERATION	3	
		RESEARCH IN ENGLISH		
	م من22242		2	2
	222420- F	ACCOUNTING IN ENGLISH	-	-
	1325م مك 1	(2)	3	2
third year	1326م مش	COST ACCOUNTING (1)	3	2
First course	1327م نظ1	CORPORATE ACCOUNTING	3	-
i iist course	/ 132م 144	UNIFORM ACCOUNTING	3	-
	1328م مض	SYSTEM (1)	3	-
	1328م مص	TAX ACCOUNTING	2	2
	1329م بق	FINANCIALSTATEMENTS	2	2
	12 1220	ANALYSIS IN ENGLISH	2	2
	1330م شا	ACCOUNTING FOR	2	2
	5 0004	FINANCIAL ENTERPRISES		
third year	2331م قد	ADVANCED FINANCIAL	3	2
accord course	2222	ACCOUNTING	2	
second course	2332م مص	NATURAL RESOURCES	2	2
	ati: aaaa	ACCOUNTING	2	
	2333م نظ2	UNIFORM ACCOUNTING	3	-
	2.0. 2224	SYSTEM (2)		
	2334م مك 2	COST ACCOUNTING (2)	3	2
	2335م رق	AUDITING & CONTROL	3	-
	2336م تت	ACCOUNTING TRAINING	-	4
	-	ENGLISH LANGUAGE	2	-
fourth year	1437م كم 1	ADVANCED COST	3	2
		ACCOUNTING IN ENGLISH		
First course	1.4.00	(1)		
	1438م خص	SPECIALIZED SYSTEMS	3	2
	1.1120	ACCOUNTING		
	1439م تد	INTERNATIONAL AUDITING	2	-
	41/ 4440	STANDARDS		
	1440م أد 1	MANAGERIAL ACCOUNTING	3	2
	. 1425	IN ENGLISH (1)		
	1441م دو	INTERNATIONAL	2	-
		ACCOUNTING	ļ	
	1442م هج	METHODOLOGY & ETHICS of	2	-
		SCIENTIFIC RESEARCH		
fourth year	2443م أد 2	MANAGERIAL ACCOUNTING	3	2
•		IN ENGLISH (2)		

second course	2444م كم2	ADVANCED COST	3	2
		ACCOUNTING IN ENGLISH		
		(2)		
	2445م أغ	INTERNAIONAL FINANCIAL	2	-
		REPORTING SATANDARDS		
	2446م ظر	ACCOUNTING THEORY	3	-
	2447م ظم	ACCOUNTING	3	-
		INFORMATION SYSTEM		
	2448م حث	GRADUATION RESEARCH	-	2
		PROJECT		
	-	ENGLISH LANGUAGE	2	-

8. Expected learning outcomes of the program

Knowledge

- 1. Enhancing students' capabilities in all accounting fields.
- 2. Students' ability to understand concepts and applications and the possibility of using them in practice.
- 3. Understanding the concepts and methods of scientific research in a way that enables them to be adopted in the field of specialization.
- Using scientific research tools to collect and analyze accounting data in the field of accounting work.

Skills

- 1. Mastering effective communication skills in all fields.
- 2. Enabling graduates with teamwork skills.
- 3. Apply critical thinking skills in solving accounting problems.
- 4. Graduates possess the skills of deduction and finding proposed solutions.

Ethics

- 1. Knowledge of all accounting values and principles and the regulatory and ethical responsibilities of the accounting profession.
- 2. Instilling good moral values in students to raise the level of the profession and maintain confidence in accounting information.

9. Teaching and Learning Strategies

- 1- Explaining the scientific material and clarifying the concepts, vocabulary, and basic ideas
- 2- Solve exercises and illustrative examples
- 3- Student participation by asking questions, exchanging ideas, and discussing

applied cases

4- Linking the scientific material to the applied reality through illustrative examples

10. Evaluation methods

Assignments, daily and monthly exams, and the final exam.

11. Faculty

Academic Rank	Specialization		Specia Requir kills (if applica	ements/S	Number of the	-
	General	Special			Staff	Lecturer
Prof.	accounting	Financial accounting			1	
Ass. Prof.	accounting	Financial accounting			1	
Ass. Prof.	accounting	Audit			1	
Lecturer	accounting	Managerial accounting			1	
Lecturer	accounting	Tax accounting			1	
Lecturer	accounting	Cost accounting			1	
Lecturer	Financial and banking	Financial and banking			1	
Lecturer	law	law			1	
Lecturer	Arabic	arabic			1	
Ass. Lecturer.	accounting	accounting			1	4
Ass. Lecturer.	economy	Monetary and			1	

$\overline{}$		ı		
		banking		

Professional Development

Mentoring new faculty members

The department seeks to develop the skills and capabilities of new faculty members by requiring them to participate in teaching methods courses and obtain a teaching competency certificate to ensure achieving a high level of quality in the educational process, as well as urging them to conduct research on an ongoing basis and pay attention to scientific promotions.

Professional development of faculty members

The department works to develop faculty members in the professional aspect by holding workshops and seminars in partnership with professional accounting bodies, especially the Iraqi Accountants and Auditors Association and the Federal Financial Supervision Bureau, to exchange ideas and information in the field of specialization, and achieve integration between the professional and academic aspects.

12. Acceptance Criterion

Central admission

13. The most important sources of information about the program

- 1. Methodological books and relevant laws.
- 2. Curriculum guide issued by the Sectoral Committee for Economic and Administrative Sciences Specializations.

14. Program Development Plan

		Pro	gram Skil	ls Ou	ıtline												
								Required program Learning outcomes									
Year/Level	Course Code	Course Name	Basic or	Knov	wledge			Skill	S			Ethics					
			optional	A1	A2	A3	A4	B1	B2	В3	B4	C1	C2				
First year	1101م مم1	financial Accounting (1)	Basic	√	√			√	√	✓	√	✓	√				
	1102م دع	Principles of business administration	Basic		✓			√	√		√		✓				
	1103م مق	Principles of economics	Basic		√	✓		√	√	√	√		√				
	1104م حا 1	Computer (1)	Basic		√	✓	✓	√	√		√	√					
	-	English language	Basic	√	√	√	√	√	√		√	✓					
	1105م لغ	Arabic Language	Basic		√	√		√	√				√				
	2102م مم2	Financial Accounting (2)	Basic	√	√			√	√	√	√	√	√				
	2107م ر ع1	General Mathematics (1)	Basic	√	✓	√	√	√	√	√	✓	√					
	2108م حص	Principles of statistics	Basic	√	√	✓	√	✓	√	√	√	✓					
	2110م قم	Accounting readings and correspondence E	Basic	√	1	✓	√	√	√	√	√	✓	√				
	2111م حق	Democracy and human rights	Basic					✓	√				√				
Second year	1212م مت1	Intermediate Accounting (1)	Basic	√	√	✓	✓	✓	√	√	√	✓	√				

	1213م حك1	Government Accounting (1)	Basic	√	✓	√	✓	✓	✓	✓	√	√	√
	1214م من1	Accounting in English (1)	Basic	√	✓	✓							
	1215م تس	Marketing and e-commerce	Basic		√	√	√	√	√	✓	√		√
	1216م قع	Business Law	Basic	✓	√			✓	√		√	✓	✓
	1217م تح	Computer accounting applications	Basic	√	✓	√	✓	√	✓		√		✓
	1218م رع2	General Mathematics (2)	Basic	✓	√	√	√	✓		√	√	✓	
	-	Baath Party crimes	Basic					√		√	√		✓
	-	English language	Basic	✓	√	√	√	✓	✓	✓	✓	✓	
	م مت22192	Intermediate Accounting (2)	Basic	✓	√	√	✓	√	√	✓	√	✓	✓
	م حك2202	Government Accounting (2)	Basic	✓	√	√	√	✓	√	√	✓	✓	✓
	م وغ2221	Accounting for non-profit units	Basic	√	√	✓	✓	✓	√	✓	√	1	✓
	م مع2222	Public finance	Basic	✓	✓	√	✓	✓	✓	√	✓	✓	✓
	م بح2223	Accounting operations research in English	Basic		√	√	✓	√		✓	✓		✓
	م من22242	Accounting in English (2)	Basic	✓	√	√	√	✓	✓	√	√	✓	✓
Third year	م مك13251	Cost Accounting (1)	Basic	√	√	√	✓	√	√	✓	√	1	✓

	م مش1326	Corporate accounting	Basic	√	√	√	√	√	√	✓	✓	✓	✓
	م نظ13271	Unified accounting system (1)	Basic	√	✓	✓	√	√	√	✓	✓	√	✓
	م مض1328	Tax Accounting	Basic	√	√	✓	√	√	√	✓	1	√	✓
	م تق1329	Analysis of financial statements in English	Basic	✓	√	✓	√	√	√	✓	✓	✓	✓
	م شا1330	Accounting for financial institutions	Basic	✓	✓	✓	✓	√	√	√	✓	✓	✓
	م قد2331	Advanced financial accounting	Basic	✓	✓	✓	✓	√	√	✓	✓	✓	✓
	م مص2332	Natural resources accounting	Basic	✓	✓	✓	✓	√	✓	✓	✓	✓	✓
	م نظ23332	Unified accounting system (2)	Basic	✓	✓	✓	✓	√	√	✓	✓	✓	✓
	م مك23342	Cost Accounting (2)	Basic	✓	✓	✓	✓	√	√	✓	✓	✓	✓
	م رق2335	Audit and oversight	Basic	✓	✓	✓	✓	√	✓	✓	✓	✓	✓
	م تد2336	Accounting training **	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	-	English language	Basic	✓	✓	✓	✓	✓	✓		✓		✓
Fourth year	م کم14371	Specialized accounting systems	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

م خص1438	International auditing standards	Basic	√	√	✓	√	✓	✓	✓	✓	√	✓
م تد1439	Managerial accounting in English (1)	Basic	✓	1	√	√	√	√	√	√	✓	√
م أد14401	International accounting	Basic	✓	✓	✓	√	✓	√	√	√	✓	✓
م دو 1441	Methods and ethics of scientific research	Basic	✓	✓	√	√	√	√	√	√	✓	✓
م هج1442	Managerial accounting in English (2)	Basic	✓		√	√		√	√	√	✓	√
م أد 24432	Advanced cost accounting in English (2)	Basic	✓	✓	✓	✓	√	√	√	✓	✓	✓
م کم 24442	International Financial Reporting Standards	Basic	✓	✓	✓	√	✓	√	√	✓	✓	✓
م أغ2445	Accounting theory	Basic	✓	✓	✓	√	✓	✓	√	✓	✓	✓
م ظر2446	accounting information systems	Basic	✓	✓	✓	✓	√	√	√	✓	✓	✓
م ظم2447	Graduation research project	Basic	✓	1	√	√	√	√	√	✓	✓	✓
م حث2448	English language	Basic	✓	✓	√	✓	√	√	√	√	✓	✓
-	Specialized accounting systems	Basic	✓	✓	✓	✓	√	√		√	√	

[•] Please tick the boxes corresponding to the individual program learning outcomes under evaluation.

1.	Course N	ame						
: Finar	: Financial Accounting2							
2.	2. Course Code:							
110م لغ)5							
3.	Semester	/ Year:						
Semes	ter system							
4.	Description	on Preparation Date:						
2024/1	0/3	-						
5.	Available	Attendance Forms: O	Official attendance lists					
In pre	sence							
6.	Number o	of Credit Hours (Total) / Number of Units (Total)				
30 hou	rs per cou	rse. 2 hours per week						
7.	Course ac	dministrator's name (r	nention all, if more than o	ne name)				
Name:	sinan rah	eem jasim						
Email	Sinanr81	9@uoanbar.edu.iq						
8.	Course O	<u> </u>						
			s a set of grammatical and					
		Q 1	ting many matters related		•			
		,	tific research free of spelli	ng and	•			
		ors and with neat text						
9.		and Learning Strateg	ies					
Strate	gy							
10	<u> </u>							
10.	Course St				T 1 /1			
Week	Hours	Required Learning	Unit or subject name	Learning	Evaluation			
4	4 77	Outcomes		method	method			
1	4 Hours		Commercial papers, their					
2			types and how to conduct		exams and the			
3	accounting treatments, material by end-of-year							
4 5	accounting errors and explaining exam.							
5 6	methods of correcting topic, errors and accounting explaining							
7			treatments, loans and the					
8			types, depreciations and	to the topic				
9			methods of calculating th	_				
10			value of depreciations an					
11			methods of accounting	2- Asking				
1	methods of accounting 2- Asking							

treatments, record

and revenues, and final

profit and loss account /

adjustments for expenses students an

accounts / trading account in arriving

2- Asking questions to

participatiı

the require

12

13

14

	statement of financial	solutions						
	position							
11. Course Evaluation								
The distribution is as follows: 20 marks	s for monthly and daily ex	kams for the	first month.					
20 marks for monthly and daily exams	for the second month. 60	marks for fi	nal exams					
12. Learning and Teaching Resource	ces							
Required textbooks (curricular books,	if any) Arabic language							
Main references (sources)								
Recommended books and references								
(scientific journals, reports)								
Electronic References Websites								

1. Course Name:

Business Administration principles

Course Code:

1102MDA

Semester / Year:

First / 2023-2024

4. **Description Preparation Date:**

2024/3/28

Available Attendance Forms:

My presence

Number of Credit Hours (Total) / Number of Units (Total)

30 hours / 15 units

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

Name: Marwan AbdulRassol marwanhamoddi@uoanbar.edu.iq

8. **Course Objectives**

Course Objectives | The aim of this lecture is to help students learn management principles. Therefore, theory should often be mixed with practice to give the student a general understanding of management

Teaching and Learning Strategies

Strategy

Explanation, clarification, and solving practical cases through scientific lecturesTheoretical, practical, daily, semester and final tests

Course Structure 10.

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2		Basic concepts in management	Divide students into groups / Explaining	-
2	2		Development of administrative thought	the curriculum theoretically and the starting with practic	-
3	2		Operational planning concept	cases	
4	2		Planning		
5	2		Administrative		

			decision making
			process
6	2		Administrative
			decision making
7	2		First month exam
8	2		Job design
9	2		Authority (authorit
10	2		Stimulus
11	2		Job Satisfaction
12	2		Second month exan
13	2		Driving function
14	2		Participating
			management
15	2		Oversight function
11.	Course Eva	aluation	
month	ly exams 30		
daily e	exams 10		
annua	l exams 60		
12.	Learning a	nd Teaching Resourc	es
Requi	red textbool	ks (curricular books,	if any)
Main	references (s	sources)	Principles of Business Administration / written by
			Dr. Saad Ali Al-Enezi 2016
			Principles of Management / written by Dr. Khalil
			Muhammad Al-Shamaa 2013
Recom	mended bo	oks and references	
(scient	ific journals	s, reports)	
Electro	onic Referei	nces, Websites	

1. Course Name:					
Principles of economic					
1 The pies of economic					
2. Course Code:					
1102 AD					
1103 AD 3. Semester / Year:					
J. Bellester / Tear.					
Chapter I					
4. Description Preparation Date:					
14/02/2024					
5. Available Attendance Forms:					
My presence only					
6. Number of Credit Hours (Total) / Number of Units (Total)					
30 hours during the semester, 2 hours per week					
7. Course administrator's name (mention all, if more than one name)					
Name: assistant teacher shuaaib abd almotalib ibrahim					
Email: Shuaaib.albayaty@uoanbar.edu.iq					
8. Course Objectives					
•					
gain money. Knowing ways to improve our					
environment. Understand the laws of					
supply and demand. Choosing your future					
life profession, as it is the most important					
economic decision you will make because it					
does not depend only on your abilities, but					
also depends on the extent of the influence					
of economic forces to control it.					
9. Teaching and Learning Strategies					
Strategy					
1- Educational strategy, collaborative concept planning.					

- 2- Brainstorming education strategy.
- 3- Education Strategy Notes Series

	5- Education Strategy Notes Series					
10. Co	urse Struct	ture				
Week	Hours	Required	Unit or subject name	Learning	Evaluation	
		Learning		method	method	
		Outcomes				
1	3		General concepts in	Explaining	Monthly	
2	3		economics	the	exams +	
3	3		Cote production potential	theoretical	daily exams	
4	3		(ppc)	material	+ student	
5	3 3		The concept of demand	and solving	participatio	
6 7	3		Elasticities of demand	applied	n during the	
8	3		Presentation concept	examples	lecture	
9	3		Now the first	on the		
10	3		Offer flexibility	blackboard		
11	3		Balance	, in		
12	3		Determine the price of the	*		
13	3		agreement	using the		
14	3					
15	3		Costs	(Data		
			Planes	show)		
			Micro retail markets	device		
			And the second	when		
			Oligopolistic market	needed		
			Complete monopoly marl			

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 a Main references (sources) Recommended books and references (scientific journals, reports...) Electronic References, Websites

1. Course Name:

Computer (1)

2. Course Code:

1104م حا 1

3. Semester / Year:

First semester / 2023-2024

4. Description Preparation Date:

25/3/2024

5. Available Attendance Forms:

Student attendance to the college only

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

30 hours by semester/ 2 hours a week/ 2 units

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

Name: HUDA M.KHALED ABDULWAHID Email: Huda.mohammed@uoanbar.edu.iq

8. Course Objectives

Course Objectives •

- Learn the basic concepts of a computer and explain how to use it.
- Learn how to use Microsoft Office Word to create and process text data.
- Developing skills through periodic tests.
- Preparing students to benefit from the course in the coming years as well as in practical life as it is a computer course

9. Teaching and Learning Strategies

Strategy

- 1. Teaching the theoretical curriculum by presenting the lesson to students while activating student participation.
- 2. Teaching the subject practically using the computer.
- 3. Employing the student to apply the lesson practically using a computer.
- 4. Conduct implicit tests during the lecture.
- 5. Activating the lesson test in the lecture that follows the explanation of the material to confirm and consolidate the material, in addition to testing the effectiveness of the material among students

10. Course Structure

IV. COU	10. Course Structure					
Week	Hours	Required Learning	Unit or subject	Learning	Evaluation	
		Outcomes	name	method	method	
1	2	Knowledge of	Types of	Theoretical	Theoretical	
		computer hardware	computers	explanation	exam	
			Hardware	+	+	
			components of	Practical	Practical	

			computers	application	exam
			Input units	11	
			Output units		
			CPU		
2	2	Knowledge of	OS		
		computer	Application		
		software components	programs		
			Types of		
			operating systems		
			Windows 7		
			interface basics		
3	2	Knowing the basic	operating system		
		commands for using a	interface		
		computer	Create a new user		
			account		
			Create and		
			modify the computer		
			password		
4	2	Create files and	Change account		
7	4	folders	picture		
		Tolucis	Create files		
			File types		
			Folders		
			Copy and paste		
			abbreviation		
5	2	Introduction to	About the		
		Microsoft Office	program		
		Word	The program		
			interface		
			File tab		
6	2	The first monthly			
		exam			
7	2	Home tab groups and	clipboard set		
		commands	Font set		
			Paragraph group		
			Style set		
8	2	Crowns and	Editing group Set of tables		
o	4	Groups and commands of	A set of		
		Insert tab	illustrations		
		inscit tab	Link set		
			Header and footer		
			set		
			Text group		
			Symbol set		
9	2	Groups and	Layout group		

		commands on the	Page setup group	
		Page Layout tab	Set page	
			background	
			Paragraph group	
			Arrange group	
10	2	References tab groups	Collection table of	
		and commands	contents	
			Footnote set	
11	2	Groups and	Creation group	
		commands, mailing	Mail merge start	
		tab	group	
			Group of writing	
			and inserting	
			fields	
			Finish and Merge	
			group	
12	2	Groups and	Audit set	
		commands of review	Comments set	
		tab		
13	2	Second monthly exam		
14	2	View Groups and tab	Collection of	
		commands	document views	
			Show group	
			Zoom in/out range	
15	2	Review		
11 /	O	1 . 4		

11. Course Evaluation

The distribution is as follows: 20 marks for monthly exams, 15 marks for the practical exam in the laboratory, 5 marks for daily exams and assignments, 60 marks for final exams.

the laboratory, e marins for daily entires and assign				
12. Learning and Teaching Resources				
Required textbooks (curricular books, if any)	Computer basics and office applications, Part 1,2, Prof. Dr. Ghassan Abdel Hamid			
	and others, 2016, Baghdad			
Main references (sources)	2010-word version, Arabic interface: Muhammad Abu Al-Ala 2012			
Recommended books and references (scientific journals, reports)				

			_			
1. Course Name:						
Arabic	language					
2. (Course C	ode:				
1105م لغ						
3.	Semester	/ Year:				
Semeste	er system					
4. I	Descriptio	on Preparation Date:				
2024/10	/ 3					
5. A	Available	Attendance Forms:				
In prese						
6. N	Number o	of Credit Hours (Total) / Number of Units (Tota	al)		
30 hour	s per cou	rse. 2 hours per week				
		`	nention all, if more than o	one name)		
Name: I	Mustafa a	abdall hilal				
Email:	Mustafa.	<u>adballa@auanbar.edu</u>	ı <u>.iq</u>			
	Course O					
	•	O	s a set of grammatical and	1	*****	
		Q 1	iting many matters relate		•	
		,	tific research free of spell	ing and	•	
)		ors and with neat text				
		and Learning Strateg	ies			
Strategy	7					
10 (Course St					
10. (Week	Hours		This or subject name	Taguning	Evaluation	
week	nours	Required Learning Outcomes	Unit or subject name	Learning method	method	
1	2 Hours		Parsing numbers	Explaining t		
2	2 110u18		past verb	scientific	exams and the	
3			A text of pre-Islamic	material by		
4			poetry	explaining t	•	
5			Exclamation style	topic,	CAGIII.	
6			Name of subject	explaining t		
7			The action of the active	ideas related		
8			participle	to the topic,		
9			Do it and build it	and writing		
-						

The names of the signal

Meanings of preposition

Text of Islamic poetry

The call in Arabic

Writing the ta

Absolute effect

Effect for its sake

notes about

questions to

students and

participatin

in arriving a

the required

2- Asking

10

11

12

13

14

					solutions		
11. Course Evaluation							
The distribution is as follows: 20 marks for monthly and daily exams for the first month.							
20 mar	ks for mo	onthly and daily exams	s for the	e second month. 60	marks for fi	nal exams	
12.	Learning	and Teaching Resour	ces				
Require	ed textbo	oks (curricular books,	if any)	Arabic language	for non-majo	r departments	
Main re	eferences	(sources)					
Recommended books and references							
(scientific journals, reports)							
Electro	nic Refer	ences, Websites					

1. (Course N	ame:			
Financi	al Accour	nting2			
2.	Course C	ode:			
1105م لغ					
3.	Semester	/ Year:			
Semeste	er system				
		on Preparation Date:			
2024/10					
5. A	Available	Attendance Forms: O	Official attendance lists		
In prese	ence				
) / Number of Units (Total)	
		rse. 2 hours per week			
			nention all, if more than or	ne name)	
		heem Jasim			
Email:	Sinanr81	9@uoanbar.edu.iq			
0	0 0	T •			
	Course O	_ v	4.6	111.	
			s a set of grammatical and		
			ting many matters related		
		ors and with neat text	tific research free of spellin	ng and	•
		and Learning Strateg			
Strategy		and Learning Strateg	ies		
Strateg	y				
10.	Course St	tructure			
Week	Hours	Required Learning	Unit or subject name	Learning	Evaluation
		Outcomes	Ü	method	method
1	4 Hours		Commercial papers, their	Explaining	Monthly write
2			types and how to conduct	the scientifi	exams and the
3			accounting treatments,	material by	end-of-year
4			accounting errors and	explaining	exam.
5			methods of correcting	topic,	
6			errors and accounting	explaining	
7			treatments, loans and the		
8			types, depreciations and	to the topic	
9			methods of calculating th		
10			value of depreciations an	notes about	

value of depreciations an notes about

adjustments for expenses students an

accounts / trading account in arriving

2- Asking

questions to

participatii

the require

methods of accounting

and revenues, and final

profit and loss account /

treatments, record

11 **12**

13 14

			statement of financial	solutions			
			position				
11.	Course E	valuation					
The dis	tribution	is as follows: 20 mark	s for monthly and daily ex	kams for the	first month.		
20 marl	ks for mo	onthly and daily exams	for the second month. 60	marks for fi	nal exams		
12. 1	Learning	and Teaching Resour	ces				
Require	ed textbo	oks (curricular books,	if any) Arabic language				
Main re	eferences	(sources)					
Recomi	Recommended books and references						
(scientif	(scientific journals, reports)						
Electro	Electronic References, Websites						

1. Course Name: **Mathematics Course Code:** مرع 1 2107 Semester / Year: Second/ 2023-2024 **Description Preparation Date:** 27/1/2024 **Available Attendance Forms:** Only attendance **Number of Credit Hours (Total) / Number of Units (Total)** 45/30 7. Course administrator's name (mention all, if more than one name) Name: Assistant Professor Mushtaq Taleb, PhD Email: mushtagth78@uoanbar.edu.iq **Course Objectives** 8. **Course Objectives Teach students some programs of operations** research and their use in the practical field.. 1. **Teaching and Learning Strategies Strategy** 1. Mathematical formulations for decision-making problems 2. Analytic of results **Course Structure** Required Learning Week Hour Unit or subject **Learning method Evaluation Outcomes** name method 3 The domain and **Algebraic functions Explain lecture for** 1 Student's range of functions students with exampl participation Student's 2 3 The domain and **Exponential function** Explain lecture for range of functions students with exampl participation 3 3 The domain and **Examples Explain lecture for** Student's range of functions students with exampl participation 3 Domain and range **Logarithmic function** Explain lecture for 4 Student's of logarithmic students with exampl participation 5 3 **Identify the** Limit **Explain lecture for** Student's

Derivatives

students with exampl

Explain lecture for

participation

Student's

students with exampl participation

behavior of a

independent

Derivative of the

function

Exam 1

variable

3

3

8	3	Derivative of the	Examples	Explain lecture for	Student's
		independent variable		students with exampl	participation
9	3	Derivative of power functions	The chain rule	Explain lecture for students with exampl	Student's participation
10	3	Derivative of exponential and logarithmic functions	Exponential and logarithmic functions	Explain lecture for students with exampl	Student's
11	3	Identify effect of small change on the independent variable	Differentiation	Explain lecture for students with exampl	Student's participation
12	3	Identify effect of small change on the independent variable	Examples	Explain lecture for students with exampl	Student's participation
13	3	Definite and indefinite integrations	Integration	Explain lecture for students with exampl	Student's participation
14	3	Definite and indefinite integrations	Examples	Explain lecture for students with exampl	Student's participation
15	3	Exam2			

3. Course Evaluation

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

10% marks for participation,

30% marks for monthly exams,

60% marks for final exam.

00 / 0 marks for imar exam.	
4. Learning and Teaching Resources	
Required textbooks (curricular books, if any	عزيز، علي. الرياضيات للصفوف الاولى ادارة واقتصاد. مطبعة جامعة
	الموصل 1980
Main references (source)	Weinstein, A. Calculus. Springer 2012
Recommended books and references	
(scientific journals, reports)	
Electronic references, websites.	

1. Course Name:					
Principles of statistics					
2. Course Code:					
م حص 2108					
3. Semester / Year:					
Chapter II					
4. Description Preparation Date:					
14/ 02/ 2024					
5. Available Attendance Forms:					
Classroom attendance					
6. Number of Credit Hours (Total) / Nu	mber of Units (Total)				
45 hours during the semester, 3 hours per we	` ,				
7. Course administrator's name (mention	on all, if more than one name)				
Name: assistant teacher shuaaib abd almota Email: Shuaaib.albayaty@uoanbar.edu.iq	lib ibrahim				
8. Course Objectives					
Course Objectives Statistics can describe	•				
phenomena numerically and quantitatively	•				
in an accurate, clear and accessible way					
that is as close to reality as possible.					
Statistics is a stand-alone science that can					
obtain information in an easy way,					
interpret phenomena, and determine the					
extent of the relationship and connection					
between the hypothesized factors. Statistics					
can predict the future in an accurate					
scientific manner based on experience,					

observation, and the process **Teaching and Learning Strategies Strategy** 1- Educational strategy, collaborative concept planning. 2- Brainstorming education strategy. **3- Education Strategy Notes Series** 10. **Course Structure** Week Hours Required Unit or subject name Learning Evaluation Learning method method Outcomes 1 3 Type of statistics **Explaining Monthly** 2 3 exams + Sample and community the 3 3 **Classification and** theoretical daily exams 4 3 tabulation of data material + student 5 3 Data preparation and solving participatio 3 6 **Iterative iterations** applied n during the 7 3 The exam is the first mon 3 examples lecture 8 3 **Descriptive statistics** on the 3 10 **Arithmetic mean** blackboard 11 3 The mediator and the . in 3 12 addition to manipulator 3 **13 Correlation criteria** using the 14 3 **Contrast and elastic** (Data 3 15 aberration show) Classified data device Second month exam when Agreement to disagree needed **Applications** 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 a Main references (sources) Recommended books and references (scientific journals, reports...) Electronic References, Websites

1 Co	urse Name:						
	Accounting readings and correspondence E						
	-						
2110M	urse code.						
	mester / Year:						
	mester/2023-20)24					
	scription Prepare		•				
25/3/2024	scription rrepa	aration Date	•				
	ailable Attenda	ance Forms:					
My presei		ance Forms.					
	•	t Hours (Tot	al) / Number of Units (Total	al)			
	luring the seme		· · · · · · · · · · · · · · · · · · ·	ui)			
			(mention all, if more than	one name)			
	uaib Abdul Mu						
	urse Objective						
Course O			g the student to basic acco	unting terms in E	nglish, as well as		
	y		t of accounting, the bookk	9	0 ,		
			nportant accounting assun				
		accounting	g information, as well as ty	pes of financial sta	tements, definit		
		of business	s correspondence, and the	qualities required	by good busines		
		letters.	_	_			
9. Te	aching and Lea	arning Strate	egies				
Strategy			Education strategy collabo		nning.		
			Brainstorming education s				
		3.	Education strategy notes so	eries			
	urse Structure						
Week	Hours	Required	Unit or subject name	Learning	Evaluation		
		Learning		method	method		
		Outcomes					
1-	2		Basic terms in accounting	_	Monthly exams		
2-	2		Definition of accounting		daily exams +		
3-	2		Accounting bookkeepin				
4-	2		Benefits of accounting	solving applied	participation		
5-	2		Types of accounting	problems on the blackboard and	during the lectu		
6-	2		Users of accounting	using the ready-t			
_			information	use data show			
7-	2		Types of financial	If necessary			
0	2	statements First month arrays	ii iicccssai y				
8- 9-	2		First month exam				
y-	2		Accounting principles,				
			assumptions and limitations				
10-	2		Definition of business				
10-	4		correspondence				
			correspondence				

11-	2	Qualities that good				
		business letters require				
12-	2	Application to business				
		messages				
13-	2	Application to business				
		messages				
14-	2	Application to business				
		messages				
15-	2	Application to business				
		messages				
11. C	Course Evaluat	on Control of the Con				
Distribu	ting the score	ut of 100 according to the tasks assigned to the student su	ch as daily			
prepara	tion, daily oral	monthly, or written exams, reports etc				
12. I	earning and T	aching Resources				
Require	Required textbooks (curricular books, if an					
Main re	ferences (sourc	rs)				
Recomn	nended books a	nd references				
(scientifi	ic journals, rep	orts)				
Electron	ic References,	Vebsites				

1. Course Name: **Intermediate Accounting 1 Course Code:** 1212م مت1 Semester / Year: **First Semester / 2023/2024 Description Preparation Date:** 14/02/2024 **Available Attendance Forms: Classroom Attendance only Number of Credit Hours (Total) / Number of Units (Total)** 60 hours during the semester, 4 hours per week. Course administrator's name (mention all, if more than one name) Name: Mustafa Abdulgader Suwaid Email: mustafa.suwaid@uoanbar.edu.iq 8. **Course Objectives** Teaching the student the conceptual framework o financial accounting and explaining the foundatio • and concepts related to financial accounting, then learning about methods of measuring and presenting the elements of financial statements in accordance with accounting standards. **Teaching and Learning Strategies Strategy Course Structure** 10. Week Hours **Evaluation** Required Unit or subject Learning Learning method method name **Outcomes** 4 Conceptual **Monthly** 1 framework of exams + financial daily exams accounting 2 Final accounts and financial statements 3 4 **Income statement**

Statement of financial position

4

5	4	Statement of Cash Flows	
6	4	First exam	
7	4	Working papers and registration settlements	
8	4	Adjusting Entries of expenses	
9	4	Adjusting Entries of revenues	
10	4	Cash - Bank reconciliation	
11	4	Methods of preparing Bank reconciliation	
12	4	Accounting for accounts receivable	
13	4	Methods for writing off and collecting bad debts	
14	4	Doubtful debts, methods of estimating them, and their accounting treatment	
15	4	Second exam	
11. Con	urse Evalı	ation	
		ation will be as follows: 30 marks for mont	hly exams, 10 marks for
		gnments, 60 marks for final exams.	,
		Teaching Resources	
Required t	textbooks	(curricular books, if any)	

Required textbooks (curricular books, if any)	
Main references (sources)	
Intermediate Accounting, Donald E. Kieso,	
and Others	
Electronic References, Websites	

1. Course Name:

Government Accounting 1

Course Code:

م حك 1 1213

Semester / Year:

Chapter one 2023 -2024

Description Preparation Date:

Available Attendance Forms:

My presence only

Number of Credit Hours (Total) / Number of Units (Total)

45 hours during the semester, 3 hours per week

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

Name: Ridha Ali Abdullah

Email: ridhaali@uoanbar.edu.iq

8. **Course Objectives**

Course Objectives

The main goal is to provide the student with everything related to government accounting, which provides a clear, accurate, and comprehensive picture of the financial situations in non-profit governm units, which helps in achieving transparency, accountability, and improving financial management in all government units

Teaching and Learning Strategies

Strategy

- 1. Education strategy collaborative concept planning.
- 2. Brainstorming education strategy.
- 3. Education strategy notes series

10.	10. Course Structure							
Week	Hours	Required	Unit or subject name	Learning	Evaluation			
		Learning		method	method			
		Outcomes						
1	3		1- Basic concepts in government					
2	3		accounting					
3	3		2- Characteristics of government units					
4	3		and the difference between governmen					
5	3		accounting and financial accounting					
6	3		3- Theories that determine the					
7	3		conventional capacity					
8	3		of government units					
9	3		4- The state budget					

10	3		5- Expenditures and revenues in the	
11	3		government accounting system	
12	3		6- the first exam	
13	3		7-The concept of the public treasury as	
14	3		its formations	
15	3		in the government accounting system	
			8-Central and decentralized governme	
			accounting system	
			9-The book group used in the centraliz	
			and decentralized system	
			10-Control of documents and expenses	
			11-Second exam	
			12-Accounting treatments for expenses	
			and from	
			the government financial statistics	
			manual	
			13-Accounting treatments for expenses	
			and from	
			the government financial statistics	
			manual	
			14-Accounting treatments for revenues	
			and from	
			the government financial statistics	
			manual	
	Course Ev			
			s for monthly exams, 10 marks for dail	y exams and assignments,
	ks for fina			
		and Teaching R		
Require	ed textboo	ks (curricular b	oooks, if any)	

Main references (sources)

Electronic References, Websites

Recommended books and references (scientific journals, reports...)

1. Course Name: **ACCOUNTING IN ENGLISH 1 Course Code:** 1214م من 1 Semester / Year: 2023-2024 **Description Preparation Date:** 4. Oct. 1 2023 **Available Attendance Forms: Number of Credit Hours (Total) / Number of Units (Total)** 6. 4/3 7. Course administrator's name (mention all, if more than one name) Name: Abdulrahman Saeed Ali Email: as89ali@uoanbar.edu.iq 8. **Course Objectives Course Objectives** 1-Teaching basic accounting principles and concepts (conceptual framework) 2-Teaching accounting treatments for a number of financial operations 3-**Teaching preparing annual financial statements Teaching and Learning Strategies** Clarifying the theoretical dimensions of the topics covered in the course **Strategy** 1-2-Solve practical exercises 3-Discussion with students regarding the given topics 4-Daily and monthly exams **Course Structure** 10. Week Hours **Required Learning** Unit or subject **Learning method Evaluation Outcomes** method name **Theoretical** 1,2,3 3 **Basics of the Exams** conceptual **Exercises** 3 4,5 framework 3 **6,7 Trading operations** 8,9 3 Commercial papers 3 Adjustments entrie 10,11

Bank statement

12,13	3		reconciliation Preparing financial statements		
11. Co	ourse Eva	luation			1
monthly	exams 30				
daily exa	ms 10				
annual ex	kams 60				
12. Le	earning ar	nd Teaching Resources			
Required	textbook	s (curricular books, if	any Intermediate a	ccounting, Kieso, 201	18
Main refe	erences (s	ources)			
Recommo	ended boo	oks and references			
(scientific	e journals	, reports)			
Electroni	c Referen	ces, Websites			

1. Cours						
Accounting a	pplication	ns in co	omputer			
	se Code:					
1217م تح						
	ster / Year					
First semeste						
	iption Pre	<u>parati</u>	on Date:			
25/3/2024						
	able Atten					
Student atter			<u> </u>			
6. Numb	er of Cre	dit Ho	urs (Total) / Nur	nber of Units (To	otal)	
60 hours by s	semester/	4 hour	s a week/ 3 units	;		
7. Cours	se adminis	trator	's name (mention	n all, if more tha	n one name)	
Email: Huda	.mohamm	ned@u	ALED ABDULV oanbar.edu.iq	WAHID		
8. Cours	se Objecti					
Course		The c	course aims to tr	ain the student o	n some basic c	omputer skills
Objectives		that				
			•	acticing accounti	ing in practice.	. The course
		focus				
			•	ets of office comp		
				efiting from them commercial esta	•	racintates the
9. Teach	ing and I	<u> </u>	ng Strategies	commercial esta	Diisiiiieits	
Strategy	ing and L			etical curriculun	hy proconting	the lesson
Strategy			0	ivating student p	• •	g the lesson
				ct practically usi	-	er
				lent to apply the		
		comp		cont to uppry the	resson practice	any using u
		_		ests during the le	cture.	
			_	on test in the lect		s the
			_	terial to confirm		
		mate	rial, in addition	to testing the effe	ectiveness of th	e material amo
		stude	ents.			
40 ~	Q:					
	se Structu	re	D	T T •.		D 1
Week	Hours		Required	Unit or	Learning	Evaluation
			Learning	subject name	method	method
			Outcomes			

1	4	General	Practical	Theoretical	Theoretical
		functions	exercises on	explanation	exam
			statistical	+	+
			functions	Practical	Practical
			using	application	exam
			Microsoft		
			Excel		
			program		
2	4	Logical	Practical		
		functions	exercises on		
			logical		
		D .	functions		
3	4	Date and	Practical .		
		time	exercises on		
		functions	date and time		
4	4	3.6 43	functions		
4	4	Math	Practical .		
		functions	exercises on		
			mathematical		
	1	T :41	functions		
5	4	Literal functions	Practical		
	1		exercises		
6	4	Database functions	Practical exercises		
7	4	First monthly	CACTCISCS		
	-	exam			
8	4	Formulas for	Practical		
		mathematical	exercises		
		operations			
9	4	Conditional	Practical		
		If function	exercises		
10	4	Processing	Practical		
		installment	exercises		
		sales			
11	4	Monitor	Practical		
		inventory	exercises		
		accounts,	using SUMIF		
		debtors and			
		creditors			
12	4	Monitor	Practical		
		inventory	exercises		
		accounts,	using SUMIF		
		debtors and			
		creditors			
13	4	Second	Practical		
		monthly	exercises on		
		Exam	statistical		

14	4	Article review	functions using Microsoft Excel program Practical exercises on logical functions	
15	4			

11. Course Evaluation

The distribution is as follows: 20 marks for monthly exams, 15 marks for the practical exam in the laboratory, 5 marks for daily exams and assignments, 60 marks for final exams.

CAULIE.	
12. Learning and Teaching Resources	
Required textbooks (curricular books,	Computer basics and office applications,
if any)	Part Three, Prof. Dr. Ghassan Abdel
	Hamid and others, 2016, Baghdad
Main references (sources)	
Recommended books and references	
(scientific journals, reports)	
Electronic References, Websites	

ber of Units (Total)
all, if more than one name) D
To all the lands are a second of a second of
Teach students some programs of operations research and their use in the practical field
ns for decision-making problems

6.	Course S	Structure			
Week	Hour	Required Learning	Unit or subject	Learning method	Evaluation
	S	Outcomes	name		method
1	3	The domain and range of functions	Algebraic functions	Explain lecture for students with exampl	Student's participation
2	3	The domain and range of functions	Exponential functions	Explain lecture for students with exampl	Student's participation
3	3	The domain and range of functions	Examples	Explain lecture for students with exampl	Student's participation
4	3	Domain and range of logarithmic	Logarithmic function	Explain lecture for students with exampl	Student's participation
5	3	Identify the behavior	Limit	Explain lecture for	Student's

		of a function		students with exampl	participation
6	3	Exam 1			
7	3	Derivative of the	Derivatives	Explain lecture for	Student's
		independent variable		students with exampl	participation
8	3	Derivative of the	Examples	Explain lecture for	Student's
		independent variable		students with exampl	participation
9	3	Derivative of power	The chain rule	Explain lecture for	Student's
		functions		students with exampl	participation
10	3	Derivative of	Exponential and	Explain lecture for	Student's
		exponential and	logarithmic functions	students with exampl	participation
		logarithmic functions			
11	3	Identify effect of	Differentiation	Explain lecture for	Student's
		small change on the		students with exampl	participation
		independent variable			
12	3	Identify effect of	Examples	Explain lecture for	Student's
		small change on the		students with exampl	participation
		independent variable			
13	3	Definite and indefinit	Integration	Explain lecture for	Student's
		integrations		students with exampl	participation
14	3	Definite and indefinit	Examples	Explain lecture for	Student's
		integrations		students with exampl	participation
15	3	Exam2			

7. Course Evaluation

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

10% marks for participation,

30% marks for monthly exams,

60% marks for final exam.

00 /0 marks for imarexam.	
8. Learning and Teaching Resources	
Required textbooks (curricular books, if any	عزيز، علي. الرياضيات للصفوف الاولى ادارة واقتصاد. مطبعة جامعة
	الموصل 1980
Main references (source)	Weinstein, A. Calculus. Springer 2012
Recommended books and references	
(scientific journals, reports)	
Electronic references, websites.	

	rse Name:						
	ne defunct Baat	h Party in Iraq					
2. Cou	rse Code:						
	ester / Year:						
2023-2024							
	ription Prepara	tion Date:					
28-3-2024							
	lable Attendanc	e Forms:					
Lectures							
6. Num	ber of Credit H	ours (Total) / Number of U	Inits (Total)				
30							
		or's name (mention all, if m	ore than one n	ame)			
	ar Yas Issa Al-D						
Email: oma	r.yas@uoanbar	.edu.iq					
0 0	011						
8. Cou	rse Objectives		G 011				
•			Course Objec	tives			
	-	ement of the political system					
_		of the Iraqi state 1921 - unt					
· ·	_	the stages of changing the					
	_	d their behaviors					
	_	ts and freedoms under the					
Baath regin	ne after 1968						
•							
• 3. Ex	xplaining the bel	havior of the Baath in the					
civil and mi	litary authoritie	2S					
•							
9. Teac	thing and Learn	ing Strategies					
						Str	ategy
_	n and clarification						
Guiding stu	dents to consult	relevant sources					
ł	rse Structure	T		Γ_	I	-	
Evaluation	Learning	Unit or subject name		Required	Hou	rs	Week
method	method			Learning			
				Outcome			
				S			

`	ica A descr	riptive			
+ written	overview of the political systems in Ir			30	15
exam (10) +	2003)		defunct Ba		
daily exam (+ attendanc	The Baathist regime's violations of infreedoms	rights a	Party in Ira		
(5) + final	The impact of regime behaviors on s	society			
exam (60)	The impact of the transitional phase				
	authoritarian politics				
	The psychological field				
	Social field				
	Religion and state				
	Culture, media, and the militarization				
	The impact of oppression and wars	on the			
	environment	,			
	The use of internationally prohibited	d weap			
	and environmental pollution				
	Scorched earth politics The Battle of Jassim River and its in	mnoato			
	the environment	прасто			
	Minefields and war remnants				
	Bombing Iraqi cities				
	Bombing Iraqi cities				
	Domonig Truqi ettes				
1					
11 Commo Forelo	4				
11. Course Evalu	1411011				
12. Learning and	1 Teaching Resources				
12. Learning and	d Teaching Resources	Required	textbooks (c	urricu	lar books
12. Learning and	F	Required	textbooks (c	urricu	lar books
12. Learning and	F a	ny)	textbooks (c		lar books
	F a	ny)			lar books
	British regime and the referendum by	ny)			lar books
1 Opposition to the the religious author	British regime and the referendum by	ny)			lar books
1 Opposition to the the religious author	British regime and the referendum by ity)	ny)			lar books
1 Opposition to the the religious author 3. Ahmed Chalabi's Saddam's regime	British regime and the referendum by ity) memoirs: How we assassinated	ny)			lar books
1 Opposition to the the religious author. 3. Ahmed Chalabi's Saddam's regime Present problems an	British regime and the referendum by ity) memoirs: How we assassinated nd future options	ny)			lar books
1 Opposition to the the religious author 3. Ahmed Chalabi's Saddam's regime Present problems as 2. History of Iraqi n	British regime and the referendum by ity) memoirs: How we assassinated nd future options ninistries during the royal era (opposit	ny)			lar books
1 Opposition to the the religious author 3. Ahmed Chalabi's Saddam's regime Present problems ar 2. History of Iraqi n to the British manda	British regime and the referendum by ity) memoirs: How we assassinated and future options ministries during the royal era (oppositate)	ny)			lar books
1 Opposition to the the religious author 3. Ahmed Chalabi's Saddam's regime Present problems ar 2. History of Iraqi n to the British manda 4. The Iraq Liber	British regime and the referendum by ity) memoirs: How we assassinated nd future options ninistries during the royal era (opposit	ny)			lar books
1 Opposition to the the religious author 3. Ahmed Chalabi's Saddam's regime Present problems an 2. History of Iraqi n to the British manda 4. The Iraq Liber Opposition Regime	British regime and the referendum by ity) memoirs: How we assassinated Index options ministries during the royal era (oppositate ate ation Law and Support for the	ny)			ar books
1 Opposition to the the religious author 3. Ahmed Chalabi's Saddam's regime Present problems an 2. History of Iraqi n to the British manda 4. The Iraq Liber Opposition Regime	British regime and the referendum by ity) memoirs: How we assassinated and future options ministries during the royal era (oppositate)	ny)			ar books

	Recommended books and references (scientific journals, reports)
Mass graves are people under the ground	Electronic References, Websites
Prepared by: Dr. Abbas Attia Al-Quraishi	
\mathbf{F}	
Publisher: The Iraqi Center for Documentation of Extrem	n
Crimes	
Edition: First	
Year of publication: 2022 AD - 1443 AH Printing press: I	
Al-Kafeel for Printing and Publishing	
The Iraqi opposition's roots and entitlements	
iraqicenter-fdec.org	

	ırse Nam					
Intermedia	te Accou	nting 2				
	ırse Code	:				
م مت22192						
3. Sem	nester / Y	ear:				
First Seme	ster / 202	3/2024				
4. Des	cription l	Preparation Date:				
14/ 02/ 202	4					
5. Ava	ilable At	tendance Forms:				
Attendance	e only					
6. Nur	nber of C	Credit Hours (Total	l) / Number of Units (Total)		
60 hours d	uring the	semester, 4 hours	per week.			
7. Cou	ırse admi	nistrator's name (1	mention all, if more than or	ne name)		
Name: Mu	stafa Abo	dulqader Suwaid				
Email: mu	stafa.suw	aid@uoanbar.edu	<u>.iq</u>			
8. Cou	ırse Obje	ctives				
		nt the methods of o	S			
_	_	ible fixed assets, th				
	•	ation), and method	***************************************			
_ ′		to clarifying the c	<u>-</u>			
		ts and their types a				
		se them in the finar				
		as learning how to	account			
		ventory methods.				
	ching and	d Learning Strateg	ies			
Strategy						
10 0		.4				
10. Cou	ırse Stru	cture				
Week	Hours	Required	Unit or subject name	Learning	Evaluation	
Learning method method						
		Outcomes				
1 4 Accounting for Monthly					Monthly	
1	•		inventory – a theoretical exams +			
			framework exams + daily exams			
2	4		Accounting for		uany cams	
	•		inventory according to			
			the periodic and			
1	1		and periodic and		l	

		continuous inventory	
		system	
3	4	Methods of evaluating	
		and disclosing inventory	
4	4	Accounting for	
		investments – a	
		theoretical framework	
5	4	Accounting for	
		investments in debt	
	_	securities	
6	4	Accounting for	
		investments in Equity	
-	4	securities	
7	4	Evaluation and	
		disclosure of the	
0	4	investment portfolio	
8	4	First exam	
9	4	Accounting for fixed	
		assets - a theoretical	
		framework	
10	4	Methods of obtaining	
		fixed assets	
11	4	Depreciation of fixed	
		assets	
12	4	Disposal of fixed assets	
13	4	Accounting for	
		intangible assets	
14	4	Accounting for current	
		and potential liabilities	
15	4	Second exam	
11. (Course Evaluatio	vn	•
The stud	dent's evaluation	will be as follows: 30 marks for monthly exams, 10	marks for
daily exa	ams and assignm	nents, 60 marks for final exams.	
12. I	Learning and Tea	aching Resources	
Doguiro	d toythooks (our	ricular books if any)	<u> </u>

12. Learning and Teaching Resources Required textbooks (curricular books, if any) Main references (sources) Intermediate Accounting, Donald E. Kieso, and Others Electronic References, Websites

1. Course Name:

Government Accounting 2

2. Course Code:

2220 m

3. Semester / Year:

Chapter one 2023 -2024

4. Description Preparation Date:

5. Available Attendance Forms:

My presence only

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

45 hours during the semester, 3 hours per week

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

Name: Ridha Ali Abdullah Email: ridhaali@uoanbar.edu.iq

8. Course Objectives

Course Objectives

The main goal is to provide the student with everything related to government accounting, which provides a clear, accurate, and comprehensive picture of the financial situations in non-profit government units, which helps in achieving transparency, accountability, and improving financial management in all government units

9. Teaching and Learning Strategies

Strategy

- 1. Education strategy collaborative concept planning.
- 2. Brainstorming education strategy.
- 3. Education strategy notes series

10 Course Structure

10.	10. Course Structure						
Week	Hours	Required	Unit or subject name	Learning	Evaluation		
		Learning		method	method		
		Outcomes					
1	3		1-Accountin treatments				
2	3		for advances				
3	3		2- Temporary advances				
4	3		3-Permanent advances				
5	3		4-Permanent advances				
6	3		5-Credit advances				

7	3	6-the first exam	
8	3	7-Accounting treatments for trusts	
9	3	8-Collectio guarantee	
10	3	deposits and personal deposits	
11	3	9-The concept of public tenders	
12	3	10-Accounting for tender work	
13	3	and how to implement it	
14	3	11-Accounting for government	
15	3	tenders, contractor advances,	
		and work installments	
		12-Accounting for government	
		tender work and from the	
		government financial statistics	
		manual	
		13-Second exam	
		14-Final accounts, their concept	
		and importance	
		15-Practical examples	
11. Co	ourse Eva	ation	
Distrib	ution as	llows: 30 marks for monthly exams, 10 marks for dail	y exams and

Distribution as follows: 30 marks for monthly exams, 10 marks for daily exams and assignments, 60 marks for final exams.

12. Learning and Teaching Resources				
Required textbooks (curricular books, if an				
Main references (sources)				
Recommended books and references				
(scientific journals, reports)				
Electronic References, Websites				

1. Course Name:

Accounting for non-profit units

2. Course Code:

2221 m ok

3. Semester / Year:

The second course2023 -2024

4. Description Preparation Date:

5. Available Attendance Forms:

My presence only

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

45 hours during the semester, 3 hours per week

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

Name: waleed khalid Hindi

Email: Walid.khalid@uoanbar.edu.iq

8. Course Objectives

Course	Obj	jecti	ves

- A- Introducing the nature and concept of accounting for non-profit units
- **B- Determine the objectives of accounting for non-profit units**
- T- Determine the foundations and standards for accounting for non-profit units
- W- Identify the concept and structure of the accounting system and its elements
- C- The student's understanding of how to prepare final accounts and balance sheets in non-profit units

9. Teaching and Learning Strategies

Strategy

- 1. Education strategy collaborative concept planning.
- 2. Brainstorming education strategy.
- 3. Education strategy notes series

10. Course Structure

Week	Hours	Required Learning	Unit or subject	Learning	Evaluation
		Outcomes	name	method	method
1	3	The student	The concept and	Theoretical	quiz
		derstands the	characteristics of	and practical	
		topic	non-profit units and		

			the nature of their activities		
2	3	The student understands the topic	Accounting principles for non-profit units	Theoretical and practical	quiz
3	3	The student understands the topic	Accounting standards for non-profit units	Theoretical and practical	quiz
4	3	The student understands the topic	The foundations of accounting proof, measurement, and disclosure for the operations of non-profit units	Theoretical and practical	quiz
5	3	The student understands the topic	First month exam	Theoretical and practical	quiz
6	3	The student understands the topic	The structure and elements of the accounting system in non-profit units	Theoretical and practical	quiz
7	3	The student understands the topic	Final accounts and financial statements in non-profit units	Theoretical and practical	quiz
8	3	The student understands the topic	How to prepare financial statement models	Theoretical and practical	quiz
9	3	The student understands the topic	Characteristics and nature of the work of clubs	Theoretical and practical	quiz
10	3	The student understands the topic	Characteristics and nature of the work of associations and unions	Theoretical and practical	quiz
11	3	The student understands the topic	Financial statements in associations, clubs and unions	Theoretical and practical	quiz
12	3	The student understands the topic	Second month exam	Theoretical and practical	quiz
13	3	The student understands the topic	Characteristics and nature of government hotel activities	Theoretical and practical	quiz
14	3	The student understands the	Accounting organization and	Theoretical and practical	quiz

		topic	accoun	nting			
			treatn	nents	in		
			govern	nment h	otels		
15	3	The student	Finan	cial		Theoretical	quiz
		understands the	staten	ents	in	and practical	_
		topic	govern	nment	hotel	_	
		•	activit				
11. Co	urse Eva	luation					
Distribu	ition as	follows: 30 marks	for mon	thly exa	ams, 10	marks for dai	ly exams and
assignm	ents, 60	marks for final exai	ms.	·			
12. Le	arning a	nd Teaching Resour	rces				
Require	ed textbo	oks (curricular boo	ks, if any)				
Main re	Main references (sources)						
Recomm	Recommended books and references						
(scientif	(scientific journals, reports)						
Electron	nic Refer	ences, Websites					

			Course	escription I of m		
1. Course Name:						
Public	finance					
2.	Course Code:					
ع 2222	م م					
3. Semester / Year:						
Secon	d course/ 2023-20	24				
4.	Description Prep	paration I	Date:			
28/3/2	024					
5.	Available Attend	dance For	ms:			
	cal presence					
6.		lit Hours	(Total) / Num	ber of Units (Total)/		
	ırs / 15 units					
7.				all, if more than one name)		
_ ,,,,	: Marwan Abdul					
	anhamoddi@uoa		iq			
8.	Course Objectiv	es				
Cours	e Objectives			The aim of this lecture is to	-	
				topic of public finance. The		
				be blended with practice to	0	udent a general
0	m 1. 1r	• 0	4 4 •	understanding of public fir	iance	
9.	Teaching and Lo			1 1 41 41 1		
Strate	gy		-	are and solve the practical ca		
10	C C4		any, quarteriy	and final Theoretical, prac	tical tests	
10.	Course Structur		D	TT24 1-2 4	T	E14
Week		Hours	Required Learning	Unit or subject name	Learning method	Evaluation
			Outcomes		memou	method
			Outcomes	The concept of public finar		Quiz,
1		2		and its development		Quiz,
				Characteristics of general		
2		2		and specific needs	ıping	
3		2		Public and private finance	roc	re
4		2		Overhead expenses	student grou	Share stu
5		2		Overhead controls	den	e sı
6		2		Overhead limits	tuc	es
7		2		First month exam	te	Share student
				Economic effects of	en :	
8		2		expenditures	Explain the curriculum theoretically and then sta with practical cases	
				The phenomenon of	ırri Ind	
9		2		increasing public	cal	n, n,
				expenditures	the all	Sso
10		2		Public revenues	in i etic era	
11		2		State economic revenues	Explain the cu theoretically a with practical	daily Lessons Preparation,
12		2		Second month exam	Ex] the	dai Pre
			•		, , - ,	

13	2	Sovereign state revenues		
14	2	Compulsory loan, generation	ıl :	
		and tax		
15	2	New cash issue		

Course Evaluation

- 1- Preparation, daily exam, and reports = 10
 2- Monthly exam = 30
 3- Semester exam = 60

12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	
Main references (source)	Al-Jawzi Ghaniya 2021-2022
Recommended books and references (scientific journals,	
reports)	
Electronic references, websites.	

Course Description

1. (Course 1	Name:					
Operati	Operations Research						
2.	2. Course Code:						
ع 2223	م ب ح 2223						
		r / Year:					
Second	/ 2023-2	024					
4.	Descript	tion Preparation Date:					
27/1/202		•					
5.	Availab	le Attendance Forms:					
Only at							
		of Credit Hours (Tota	al) / Numbe	er of Units (Total)		
		()				
45/30							
	Course	administrator's name ((mention al	l. if more th	nan one name)		
		nt Professor Mushtag	,	, • • • • • • • • • • • • • • • • •			
		qth78@uoanbar.edu.ic	,				
		1	1				
8.	Course	Objectives					
Course		V	7	Teach stude	ents some programs of	operations	
	J			research and their use in the practical field.			
					ents important topics in		
					d , optimal allocation of	_	
			_	resources.	, 1		
9. 7.	Teachin	g and Learning Strate	gies				
Strateg		5. Mathematical fo		for decision	n-making problems		
		6. Analytic of resul					
		or many the or result					
10.	Course	Structure					
Week	Hour	Required Learning	Unit or su	bject	Learning method	Evaluation	
	s	Outcomes	name	ŭ	8	method	
	3		Mathemat	tical	Explain lecture for	Student's	
			formulation	on of linear	students with exampl	participation	
		Mathematical	programn		•	· ·	
1		programming for of		S			
		issues facing planning					
		process					
2	3		Methods f	or solving	Explain lecture for	Student's	
		Use results contribut	mathemat	tical models	students with exampl	participation	
			tor linear				
		in the optimal decisi	programn	ning, the			
			graphical	method, an		Ì	

the simplified m	
3 Convert primal mod Dual Program	Explain lecture for Student's
to its dual model	students with exampl participation
4 3 Assign jobs to Chp 2/ Assignm	ent Explain lecture for Student's
organizations models	students with exampl participation
5 Discuss results Hungarian meth	nod Explain lecture for Student's
Discuss results	students with exampl participation
6 3 Exam 1	
7 3 Formulate problems Chp 3/ Transpo	rtatio Explain lecture for Student's
facing transportation models	students with exampl participation
sectors	
8 3 North-west corn	ner Explain lecture for Student's
Discuss results method, least co	st students with example participation
method	
9 3 Vogel's	Explain lecture for Student's
Discuss results approximati	students with exampl participation
method	
10 3 Use the mathematica Chp 4/ Network	Explain lecture for Student's
formulation in projects	students with exampl participation
Managing and	
implementing projec	
11 3 Determine the optim PERT method	Explain lecture for Student's
time to complete a	students with example participation
project	
12 3 Formulate strategies Chp 5/ Game th	eory Explain lecture for Student's
organizations	students with example participation
mathematically	
13 Methods of comparis Graphical methods	od Explain lecture for Student's
between different	students with exampl participation
strategies, analysis of	
results	
14 3 Methods of comparis Linear program	uming Explain lecture for Student's
between different method	students with exampl participation
strategies, analysis of	
results	
15 3 Exam	

11. Course Evaluation

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

10% marks for participation,

30% marks for monthly exams,

60% marks for final exam.

12. Learning and Teaching Resources

	مرتي، حامد (2010).بحوث العمليات:مفهوما وتطبيقا. الطبعة الاولى، مكتبة الذاكرة، بغداد
Main references (source)	Taha, A., Hamdy (2007). Operations Research:

	An introduction, Eighth Edition, New Delhi-India: Prentice Hall.
Recommended books and references	Papers published in prestigious journals
(scientific journals, reports)	
Electronic references, websites.	

Course Description Form					
1. Course Nan	ne:				
Accounting in Eng	dish 2				
2. Course Cod	le:				
م من22242					
3. Semester / Y	Year:				
2023-2024					
	Preparation Date:				
1-2-2024					
5. Available A	Attendance Forms:				
Classroom					
6. Number of	Credit Hours (Total) / Number of Units (Total)				
45 hours – 3 hours	weekly				
7. Course adn	ninistrator's name (mention all, if more than one name)				
Name: Abdulrahm	nan Saeed Ali				
Email: as89ali@uc	oanbar.edu.iq				
8. Course Obj					
Course Objectives					
	1- Fixed assets and depreciation				
	2- Inventory accounting				
	3- Accounting for debtors				
	4- Accounting for financial investments				
	9. Teaching and Learning Strategies				
Strategy					
	Clarifying the theoretical dimensions of the topics covered in the course				
2-	Solve practical exercises				
3-	Discussion with students regarding the given topics				
Daily	y and monthly exams				

10.	Con	rse St	ruc	tura
	 	1 2 - 1 - 1		

10.	Course Sti	ructure			
Week	Hours	Required	Unit or subject	Learning method	Evaluation
		Learning	name		method
		Outcomes			
1	3		Fixed assets	Theoretical	Exams
				Exercises	
2	3		Fixed assets		
3	3		Fixed assets		
4	3		depreciation		
5	3		depreciation		
6	3		Inventory accounting		
7	3		Inventory accountin		
8	3		Inventory accountin		
9	3		exam	`	
10	3		Accounting for debt		
11	3		Accounting for debt		

12	3			ınting for cial investment		
13	3		Accou	ınting for		
			finan	cial investment		
14	3		Accou	ınting		
			finan	cial investment		
15	3		exam			
11.	Course Ev	aluation				
month	ly exams 30	0				
daily e	xams 10					
annual	exams 60					
12.	Learning a	and Teachir	g Resources			
Requir	ed textboo	ks (curricul	ar books, if any			
Main references (sources)				Intermediate accounting, Kieso, 2018		
Recom	mended	books an	d references			
(scient	ific journal	ls, reports)			
Electro	onic Refere	ences, Webs	ites			

1. (Course N	ame:			
	counting				
	Course C	ode:			
1325 1	م ما				
3.	Semester	/ Year:			
-2023-2	024				
4. 1	Descriptio	on Preparation Da	te:		
22-3-20	24				
5. A	Available	Attendance Form	s:		
In prese	ence				
6. I	Number o	of Credit Hours (T	otal) / Number of Unit	s (Total)	
30 hour	s per cou	rse. 2 hours per w	eek		
7.	Course ac	<mark>lministrator's nan</mark>	ne (mention all, if more	than one name)	
Name:	Mohamm	ied Radi Abdul-Ka	adim		
Email:	mohamm	edalagely@uoanb	ar.edu.iq		
	Course O	U			
			ental concepts of cost a		
		with a comprehens	sive understanding of i	ts principles and	
practice		_			
			d the various elements	,	
			to classify and control		
			ntrolling and accounting		
	_	9	importance of invento	ry management	
		techniques.	1 .1 91		
			and skills in controlling	C	
	_		ng understanding labor	cost calculation	
metnoa	s and the	importance of lab	or efficiency.		
0 7	Facabina	and I couning Stud	atorios		
		and Learning Stra	ategies		
Strategy	[/]				
10.	Course St	ructura			
Week	Hours	Required	Unit or subject	Learning method	Evaluation
VVCCK	110015	Learning	name	Learning memou	method
		Outcomes	IIdille		memou
1	2 Hours	Concept of	Concept of Cost	Explaining the	Monthly writte
1	= iivuis	Cost	Accounting,	scientific material	exams and the
		Accounting,	Objectives of Cost	explaining the topi	
		Objectives of	Accounting,	explaining the idea	•
		Cost	Comparison	related to the topic	
		Accounting,	between Cost	and writing notes	
2		Comparison	Accounting and	about it	
		- I			

2	between Cost Accounting and Financial Accounting. Concept of Cost,	Financial Accounting. Concept of Cost,	2- Asking questions students and participating in arriving at the required solutions	
		Loss, and Expense, Cost Objective, Cost Classification. Determining the Cost of Acquiring		
3	Loss, and Expense, Cost Objective, Cost Classification. Determining the Cost of Acquiring	Materials, Material Control, Reorder Point, and Economic Order Quantity.		
4	Materials, Material Control, Reorder Point, and Economic Order Quantity.	The Documentary Cycle for Purchasing Materials and the		
5	The Documentary Cycle for Purchasing Materials and the	Documentary Cycle for Issuing Materials, Accounting		
6	Documentary Cycle for Issuing Materials, Accounting	Treatment of Materials. Determining the Cost of Issued		

		Materials and	
		Pricing Methods,	
7	Treatment of Materials. Determining the Cost of	Accounting Treatment of Spoilage and Inventory Shortage.	
	Issued Materials and Pricing Methods,	First Month Exam.	
8	Accounting Treatment of	Labor Cost	
8	Spoilage and Inventory Shortage.	Control, Documentary Cycle.	
9	First Month Exam.		
10	Labor Cost Control, Documentary Cycle.	Wage Analysis, Methods of Wage Determination. Accounting	
11	Wage Analysis, Methods of	Treatment of Wages. Service Cost,	
	Wage Determination. Accounting Treatment of Wages.	Concept of Indirect Industrial Costs. Allocation of Indirect Industrial Costs.	
	Service Cost, Concept of	Methods of Distributing Service Center Costs to	
12	Indirect Industrial Costs.	Production Centers. Continuation of Distribution Methods.	

13	Allocation of	Accounting for		
	Indirect	Indirect Industrial		
	Industrial	Costs.		
	Costs.			
	Methods of			
14	Distributing			
	Service Center			
	Costs to			
	Production			
	Centers.			
	Continuation of			
	Distribution			
	Methods.			
	Accounting for			
	Indirect Industri			
15	Costs.			
	SECOND EXAM			
11.	Course Evaluation			
		anles for monthles and	dailer arrama fan tha t	*
	tribution is as follows: 20 m	•	•	
	for monthly and daily exam		i. ov marks for final	exams
	Learning and Teaching Res		ng. Dotwoon The	and Ducation
_	ed textbooks (curricular boo	,	ng: Between Theory	
any)			Alaa Jasim Salman, S	Sabina Saien
		Al-Sulayfani		
Main re	eferences (sources)			
1414111 1 (Act chees (sout ees)			

	1. Course Name:							
Unified accounting system2								
	2. Course Code:							
ظ 2333								
		r / Year:						
		er/2023-2024						
		tion Preparation	n Date:					
25/3/20								
		le Attendance F	orms:					
	oom atte			eti '4 (TD 4 '	1)			
				oer of Units (Tota	1)			
		<u> </u>	3 hours per week					
				all, if more than o	ne name)			
_ ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,)mar Muhamma						
Email:	omar.m	ohammed@uoa	inbar.eau.iq					
8.	Course	Objectives						
Course		•	uoina tha studant	to the theoretical	framework of the	unified		
Object			O		ns, concepts, and n			
Object	1105	~ •	_	_	accounting system,			
		•	atments accordi	ing to the diffica t	iceounting system,	ctc.		
9.	Teachin	g and Learning	Strategies					
Strateg		g una Bearing		rategy collaborati	ve concept plannin	σ.		
Strateg	oJ.			ng education strat		· 5 ·		
				rategy notes series	0.			
				<i></i>				
10.	Course	Structure						
Week	Hours	Required Lear	ning	Unit or subject	Learning	Evaluation		
		Outcomes		name	method	method		
1		Increasing the	student's	Calculating	☐ Explaining the	Weekly.		
2		knowledge of r		resources,	scientific materia			
3		processing the		financial	through direct	written exam		
4		resources gene		statements, costs	O	and the end-o		
5		commodity, se	rvice, and	planning budget	-	year exam		
6		commercial ac	tivity, as well as	extinction ratio	and examples for			
7		accounting trea	atments for the	tables, and	each calculation			
8			financial statements, final mechanizing the ☐ Doing homewo					
9		accounts, and			☐ Using modern			
10		statements req		system.	learning methods			
11			processed during		giving lectures			
		the period.						
11	<u> </u>							
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 an				
Main references (sources)	The Unified Accounting System book by Professor Di			
	Saud Jayed Shakur			
Recommended books and references				
(scientific journals, reports)				
Electronic References, Websites				

		Cour	rse Description Form		
1.	Course Na	me:			
Tax Ac	counting				
2.	Course Co	de:			
ض 1328	<u> </u>				
	Semester /				
	mester 202				
		n Preparation Date:			
28-3-20					
		Attendance Forms:			
	om attenda				
	Number of	Credit Hours (Total)	/ Number of Units (To	otal)	
45/45	<u> </u>	• • • • • •	11 .0 .1		
		,	ention all, if more tha	n one name)	
		afq Kadim			
		oanbar.edu.iq			
Course	Course Ob				41-4
		C	experience and knowle nining the scope of the	0	0
Objecti	_	_	ounting the scope of the		
		0	the amended income t		*
		rity in Iraq.	ine amenaca meome i	ax iaw applicu i	in the General Tax
9.		nd Learning Strategic	es .		
Strateg			and giving practical ex	xercises through	scientific lectures.
202000			y, semester and final e		
		ting students to websi			
10.	Course Str				
		Required	Unit on subject	Lagraina	Evolvetion
Week	Hours	Learning	Unit or subject	Learning method	Evaluation
		Outcomes	name	шешоа	method
			The concept of tax,		
			its objectives, rules		
			and legal basis, the	Detailed and	
1	3	Tax concept	tax structure in	expanded	A written exam
			Iraq, and the	explanation + the	+ the student's
			division of taxes	by the	discussions, his
			according to their	professor,	way of thinking,
			type and price	with the help	and his
			Tax evasion, its	of the	presentation of
			causes and methods of	necessary diagrams	his ideas in the
1	1	1	i methods of	i uiagraiiis	1

methods of

types

treatment, tax

taxation and its

avoidance, double

Evasion and

double taxation

2

3

diagrams

examples

and

lecture

				oncept of tax		
3	3	Tax accounting		nting and the		
		con		onents of the		
			tax sy			
				ifferent		
				pts of income,		
4	3	Taxable income		ncept of tax		
-				e, and the		
				es of income		
				re taxed		
_		Scope of	Scope			
5	3	application of the		cation of the		
		tax	tax			
6	3	Annual tax	Annu	al tax		
7	3	Semester exam				
8	3	Tax allowances		llowances		
		and exemptions		xemptions		
		Methods for		ods for		
9	3	estimating taxable		ating taxable		
		income	incom			
		Deductible	Dedu			
10	3	expenses	expen			
		(discounts)	(disco			
		Losses and how to		s and how to		
11	3	treat them tax-	treat	them tax-wise		
10	2	wise	D			
12	3	Property tax	Prope	erty tax		
13	3	Semester exam				
14	3	Article review				
15	3 F					
	Course Eva			(0)		
		aily exam (10) + final		oU)		
		nd Teaching Resourc		D 1 65		1.75
Kequir	ed textbool	ks (curricular books, i	it any)		ncial Legislation	
37.)	Talal Mahmoud	, and the second
Main r	eferences (sources)			0	gal Frameworks
					Applications (S	•
						ad Abdullah Al-
Darre		also and maferies		baaj and Naji	m Abdul Aliwi A	AI-Karaawi)
		oks and references				
		s, reports)				
Electro	mc Keierei	nces, Websites				
1						

1. Course Name:

Accounting for non-profit units

2. Course Code:

م وغ 2221

3. Semester / Year:

The second course 2023 - 2024

4. Description Preparation Date:

2023-10-1

5. Available Attendance Forms:

Classroom attendance

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

45 hours during the semester, 3 hours per week

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

Name: waleed khalid Hindi

Email: Walid.khalid@uoanbar.edu.iq

8. Course Objectives

Course Objectives

- A- Introducing the nature and concept of accounting for non-profit units
- **B- Determine the objectives of accounting for non-profit units**
- T- Determine the foundations and standards for accounting for non-profit units
- W- Identify the concept and structure of the accounting system and its elements
- C- The student's understanding of how to prepare final accounts and balance sheets in non-profit units

9. Teaching and Learning Strategies

Strategy

- 1. Education strategy collaborative concept planning.
- 2. Brainstorming education strategy.
- 3. Education strategy notes series

10. Course Structure

Week	Hours	Required Learning	Unit or subject	Learning	Evaluation
		Outcomes	name	method	method
1	3	The student	The concept and	Theoretical	quiz
		understands the topic	characteristics of	and practical	
			non-profit units and		
			the nature of their		
			activities		
2	3	The student	Accounting	Theoretical	quiz
		understands the	principles for non-	and practical	
		topic	profit units		

3	3	The student understands the	Accounting standards for non-	Theoretical and practical	quiz
		topic	profit units	F	
4	3	The student understands the topic	The foundations of accounting proof, measurement, and disclosure for the operations of non-profit units	Theoretical and practical	quiz
5	3	The student understands the topic	First month exam	Theoretical and practical	quiz
6	3	The student understands the topic	The structure and elements of the accounting system in non-profit units	Theoretical and practical	quiz
7	3	The student understands the topic	Final accounts and financial statements in non-profit units	Theoretical and practical	quiz
8	3	The student understands the topic	How to prepare financial statement models	Theoretical and practical	quiz
9	3	The student understands the topic	Characteristics and nature of the work of clubs	Theoretical and practical	quiz
10	3	The student understands the topic	Characteristics and nature of the work of associations and unions	Theoretical and practical	quiz
11	3	The student understands the topic	Financial statements in associations, clubs and unions	Theoretical and practical	quiz
12	3	The student understands the topic	Second month exam	Theoretical and practical	quiz
13	3	The student understands the topic	Characteristics and nature of government hotel activities	Theoretical and practical	quiz
14	3	The student understands the topic	Accounting organization and accounting treatments in government hotels	Theoretical and practical	quiz

15	3	The student understands the topic	Financial statements government activity	in hotel	Theoretical and practical	quiz		
11.	Course I	Evaluation						
Distrib	oution as	follows: 30 mark	ks for monthly ex	ams, 10	marks for dai	ly exams and		
assign	ments, 60	marks for final ex	ams.					
12.	Learning	g and Teaching Res	sources					
Requi	red textbo	ooks (curricular bo	oks, if any)					
Main	references	s (sources)						
Recon	Recommended books and references							
(scient	ific journ	als, reports)						
Electr	onic Refe	rences, Websites						

1. C	ourse l	Name:						
		es accounting						
	S							
مص 2332	م							
	•	r / Year:						
Chapter	one 20	23 -2024						
		ion Preparation	n Date:					
1-2-2024		-						
5. A	vailabl	e Attendance F	orms:					
Classroo	m atte	ndance						
6. N	umber	of Credit Hou	rs (Total) / I	Number of Units (Total)				
45 hours	during	g the semester,	3 hours per	week				
7. C	ourse a	dministrator's	name (men	tion all, if more than one name)				
Name: R	idha A	li Abdullah						
Email: ri	idhaali	@uoanbar.edu	.iq					
		Objectives						
Course C) bjecti	ves		• During this chapter, I discusse	-	•		
				oil accounting, including accounting to the method of treating revenue expens				
				methods of calculating amortization for				
				through assignment or converting the				
				and final accounts in oil companies	•	,		
9. To	eaching	g and Learning	Strategies					
Strategy		1. Education st	rategy colla	borative concept planning.				
		2. Brainstormi	ng educatio	n strategy.				
		3. Education st	rategy note	s series				
10. Course Structure								
	ourse S Hours	Required	Unit on and	higgs name	Learning	Evaluation		
vv eek 1	WeekHoursRequired LearningUnit or subject nameLearningEvaluatio method							
		Outcomes			memou	memou		
1 3	3	Outcomes	1-Charact	eristics of				
	3			industries activity				
4			CAHACHYE	madelies activity		<u> </u>		

3	3	and the nature of oil
4	3	accounting
5	3	2-Research and exploration expenses
6	3	3-Accounting treatment for
7	3	the research and exploration
8	3	stage
9	3	4-Method of revenue expenditures and successfu
10	3	efforts
11	3	5-Method of extinguishing unprepared
12	3	contracts
13	3	6-the first exam
14	3	7-Closing accounts for unprepared contracts
15	3	(upon assignment, conversion to productive
		contracts)
		8-Closing accounts for unprepared contracts
		in the event that amortization is calculated
		on the basis of a percentage
		9-Calculation of under-drilled wells
		10-Accounting treatment for the production stag
		11-Methods of access to productive wells
		12-Depreciation of equipment and fixed
		assets
		13-Second exam
		14-Final accounts of oil companies
		15-Accounting for oil in Iraq
11	Course	valuation

11. Course Evaluation

Distribution as follows: 30 marks for monthly exams, 10 marks for daily exams and assignments, 60 marks for final exams.

12. Learning and Teaching Resources					
Required textbooks (curricular books					
any)					
Main references (sources)					
Recommended books and references					
(scientific journals, reports)					
Electronic References, Websites					

	1. Course Name:										
	Unified accounting system2										
2.	Course	Code:									
2333M	<u> </u>										
3.		r / Year:									
		er/2023-2024									
		tion Preparation	n Date:								
25/3/20											
5.		le Attendance F	orms:								
	oom atte				•						
			` ,	oer of Units (Tota	l)						
		<u> </u>	3 hours per week		<u> </u>						
7.			· ·	all, if more than o	ne name)						
		Muhammad Ar									
Email:	omar.m	ohammed@uoa	anbar.edu.iq								
8.	Course	Objectives									
o. Course				4 - 41 - 41 4 1		:C:1					
Object			O		framework of the						
Object	ives				ns, concepts, and n accounting system,						
		accounting tre	atments accordi	ng to the unified a	iccounting system,	eic.					
9.	Teachin	g and Learning	Strategies								
Strateg		5 2 · 1		rategy collaborati	ve concept plannin	g.					
Strateg	5 J			ng education strat		· 5 ·					
				rategy notes series							
10.	Course	Structure									
Week	Hours	Required Lear	rning	Unit or subject	Learning	Evaluation					
		Outcomes		name	method	method					
		Increasing the	student's	Calculating	\square Explaining the	Weekly,					
		knowledge of	methods for	resources,	scientific materia						
		processing the	account of	financial	through direct	written exam					
		resources gene		statements, costs	•	and the end-o					
		commodity, se		planning budget		year exam					
			ctivity, as well as		and examples for						
		O	atments for the	tables, and	each calculation						
		financial state	•	mechanizing the	\circ						
	accounts, and financial unified accounti Using modern										
		statements rec	-	system.	learning methods						
	prepared and processed during giving lectures										
	the period.										
11.	Course	 Evaluation									
			M according to t	he tacke accioned	to the student such	as daily					
וווופוע	oung III	c score out or I	o according to t	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 at					
Main references (sources)	The Unified Accounting System book by Professor Di				
	Saud Jayed Shakur				
Recommended books and references					
(scientific journals, reports)					
Electronic References, Websites					

			Course Description 1					
1. (Course N	lame:						
English	languag	e						
2.	2. Course Code:							
3.	3. Semester / Year:							
Semeste	Semester system-2023-2024							
4.	Descripti	on Preparation Da	ate:					
22-3-20	24							
5. A	Available	Attendance Forn	ns:					
In prese	ence							
6. I	Number	of Credit Hours (7	Total) / Number of Uni	ts (Total)				
30 hour	s per cou	ırse. 2 hours per w	veek					
7.	Course a	dministrator's nar	ne (mention all, if mor	e than one name)				
Name:	Mohamn	ned Radi Abdul-K	adim					
Email:	mohamn	nedalagely@uoank	oar.edu.iq					
8.	Course O	bjectives						
Course	Introdu	ce cost allocation	methods: traditional a	nd activity-based cos	ting.	•		
· ·	•	O 1	nciples and its advanta	iges.	ļ			
	-		ctivity-based costing.		ļ	•		
_		•	especially Just-in-Tim	e (JIT) principles.	ļ			
		Backflush Costing	•		ļ	•		
		• •	nd by-products, and me		ition.			
_			g actual and budgeted	data.	ļ			
		ical exercises to re						
		and Learning Str	ategies					
Strateg	y							
10.	Course S	two otromo						
Week	Hours	Required	Unit or subject	Learning method	Evalua	ation		
VVCCK	110015	Learning	name	Learning method	metho			
		Outcomes	name		memo	u		
1	2 Hours		Cost Allocation:	Explaining the	Month	ly writt		
1	2 110u1;	Allocation:	Traditional Method	scientific material l		and the		
		Traditional	and Activity-Based	explaining the topic				
		Method and	Costing	explaining the idea		y cui		
		Activity-Based	Cost Allocation:	related to the topic				
Ī	Ī	LICHTING DUBLU	COST THIOCHHOIL	- ciacca to the topic				

	Costing	Traditional Method	and writing notes
2	Cost	and	about it
	Allocation:		2- Asking question
	Traditional		students and
	Method and		participating in
	Activity-Based		arriving at the
	Costing	Activity-Based	required solutions
3	- Introduction	Costing	_
	to Activity-	- Introduction to	
	Based Costing	Activity-Based	
		Costing	
	- Exercises on		
4	Activity-Based	- Exercises on	
	Costing	Activity-Based	
	- Inventory	Costing	
	Management,	- Inventory	
	Just-in-Time	Management, Just-	
5	- Backflush	in-Time	
	Costing System		
	- Exercises and	- Backflush Costing	
	Practices on	System	
	Just-in-Time	- Exercises and	
	Production and	Practices on Just-	
6	Purchasing	in-Time Production	
	System	and Purchasing	
	- Joint	System	
7	Products and		
	By-Products	- Joint Products	
8	- Basics of	and By-Products	
	Joint Cost	- Basics of Joint	
	- Primary	Cost	
9	Products, Joint	- Primary	
	Products, and	Products, Joint	
	By-Products	Products, and By-	
10	- Split-Off	Products	
	Points		
		- Split-Off Points	
11	- Approaches		
	to Allocating	- Approaches to	
	Joint Costs	Allocating Joint	
	- Sales Value	Costs	

12	at Split-Off	- Sales Value at	
	Point Method	Split-Off Point	
	- Physical	Method	
	Units Method		
13	- Relative Net		
	Realizable		
	Value Method	- Physical Units	
		Method	
14	- Approaches	- Relative Net	
	to Allocating		
15	Joint Costs		
	- Sales Value	Realizable Value	
	at Split-Off	Method	
	Point Method		
	- Physical	- Approaches to	
	Units Method	Allocating Joint	
	- Relative Net	Costs	
	Realizable		
	Value Method		
	- Sales Mix		
	Variance	- Sales Value at	
	Analysis	Split-Off Point	
	- Actual and	Method	
	Budgeted Data	- Physical Units	
	Sales Mix	Method	
	Variance	- Relative Net	
	Analysis	Realizable Value	
	- Actual and	Method	
	Budgeted Data	- Sales Mix	
	- Flexible	Variance Analysis	
	Budget		
	Variance		
	- Static Budget	- Actual and	
	Variance	Budgeted Data	
	- Sales and	Sales Mix Variance	
	Revenue Mix	Analysis	
	Variances	- Actual and	
	- Sales	Budgeted Data	
	Quantity	- Flexible Budget	
	Variance	Variance	
	- Sales Mix		

	Variance	- Stati	c Budget			
	, an iance	Varia	O			
	- Exercises and		s and Revenue			
	Practices	MIX V	ariances			
	- Exercises and					
	Practices	- Sales	s Quantity			
		Varia	nce			
		- Sales	s Mix			
		Varia	nce			
		- Exer	cises and			
		Practices				
		- Exer	cises and			
		Practi				
		Tracti	ices			
		Secon	d exame			
11. Course	Evaluation					
The distribution	n is as follows: 20 r	narks f	or monthly and	daily exams for the	first month.	
20 marks for m	onthly and daily ex	xams fo	r the second mo	onth. 60 marks for fi	nal exams	
12. Learning and Teaching Resources						
Required textb	ooks (curricular bo	ooks, if	Cost Accounting A Managerial Emphasis -			
any)			Fifteenth Edition			
			Charles T. Horngren ,Srikant M. Datar ,Madhav			
			Rajan			

1. Course Name:

Auditing

2. Course Code:

م رق 2335

3. Semester / Year:

Semester system

4. Description Preparation Date:

2024/10/3

5. Available Attendance Forms:

Classroom attendance

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

45 hours per course. 2 hours per week

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

Name: Waleed khalid Salih

Email: waleed_cpa@auanbar.edu.iq

8. Course Objectives

Providing the student with everything related to international auditing standards a all preliminary matters related to that. The student is provided with a set of the most important international auditing standards that can be used in Iraqi institutions. All providing the student with a set of local audit evidence.

9. Teaching and Learning Strategies

Strategy

10.	10. Course Structure									
Week	Hours	Required	Unit or subject name	Learning method	Evaluation					
		Learning			method					
		Outcomes								
1	3 Hours		Introduction to auditi	Explaining the	Monthly writte					
2			in the public and priva	scientific material l	exams and the					
3			sectors	explaining the topi	end-of-year					
4			The theoretical	explaining the idea	exam.					
5			framework for auditin	related to the topic						
6			Auditing standards	and writing notes						
7			Mistakes	about it						
8			Cheating	2- Asking questions						
9			the first exam	students and						
10			Worksheets	participating in						
11			Audit program	arriving at the						
12			Audit program	required solutions						
13			Proof of evidence							
14			Proof of evidence							
15			Second exam							

			Intown	al Control			
				al audit			
			Audito	or's report			
11.	Course E	Evaluation					
The dis	stribution	n is as follows: 20 m	ıarks f	or monthly and	daily exams for the	e first month.	
20 mar	ks for m	onthly and daily ex	ams fo	or the second mo	onth. 60 marks for 1	inal exams	
12.	Learning	g and Teaching Res	sources	S			
Requir	ed textbo	ooks (curricular bo	oks, if	Methodical and	d assistance books,	as well as relevar	
any)				laws and instru	ictions.		
				- Standards iss	ued by the Internat	ional Federation	
				Accountants.	·		
				- Lectures prep	ared by the subjec	t professor.	
Main r	Main references (sources)						
Recom	mended	books and referenc	ees				
(scienti	fic journ	als, reports)					
Electro	nic Refe	rences, Websites		•			

	Course Description Form								
1. (1. Course Name:								
Cost ac	counting	2							
2.	Course C	ode:							
مك 2334	م								
3.	Semester	/ Year:							
Semeste	Semester system-2023-2024								
		on Preparation Da	ate:						
22-3-20	24								
		Attendance Form	ıs:						
	om atten								
			Total) / Number of Unit	ts (Total)					
		rse. 2 hours per w							
			ne (mention all, if more	e than one name)					
		ed Radi Abdul-K							
Email:	mohamm	edalagely@uoanb	oar.edu.iq						
	~ ~								
	Course O	- V							
	U	ctives for the sem			•				
			tional cost systems.	4	•				
	_		he job order costing sy		•				
	_	the student with t st determination a	he process costing syst	em.					
		and Learning Str	00 0						
Strateg		and Learning Sur	ategies						
Strateg	y								
10.	Course St	ructure							
Week	Hours	Required	Unit or subject	Learning method	Evaluation				
		Learning	name	8	method				
		Outcomes							
1	4Hours	-Production	-Production Order	Explaining the	Monthly writte				
		Order System	System	scientific material	exams and the				
2			-	explaining the topi	end-of-year				
		Production	Production Order	explaining the idea					
3		Order System	System	related to the topic					
	- and writing notes								
4	Production Order about it								
_		Order System	System	2- Asking question					
5		Dave des add	Date des esta esta esta esta esta esta esta es	students and					
		Production	Production Order	participating in					
6		Order System	System	arriving at the					
7		Production	Production Order	required solutions					
'		Order System	System System						
		Oruci System	Bystein		l				

		1	T
	-Production	-Production	
8	PROCESS	PROCESS System	
	System		
9		Production	
	Production	PROCESS System	
10	PROCESS	ľ	
	System	First Month Exam	
11		-Production	
	First Month	PROCESS System	
12	Exam	1 ROCESS System	
12	-Production	-Production	
12			
13	PROCESS	PROCESS System	
	System		
14		-Production	
	-Production	PROCESS System	
15	PROCESS		
	System	-Waste in the	
		Production -	
	-Production	Production	
	PROCESS	PROCESS System	
	System	Waste in the	
	J	Production Stage	
		System	
	-Waste in the	-	
	Production -	Methods of Cost	
	Production	Determination and	
	PROCESS	Aggregation	
		Aggregation	
	System Waste in the	Tatal Cast Mathad	
		Total Cost Method	
	Production		
	Stage System	Total Cost Method	
	-	-Variable Cost	
	Methods of	Method	
	Cost	-Output Method	
	Determination	- Production Order	
	and	System	
	Aggregation		
	-		
	Total Cost		
	Method		
	_		
	Total Cost		
	Method		
	-Variable Cost		
	Method		
	-Output		
	Method		

- Production						
Order System						
11. Course Evaluation						
The distribution is as follows: 20 marks fo	or monthly and	daily exams for the f	first month. 20			
marks for monthly and daily exams for th	e second month	a. 60 marks for final	exams			
12. Learning and Teaching Resources						
Required textbooks (curricular books, if	Required textbooks (curricular books, if Cost Accounting: Between Theory and Practice					
any)	Authors: Dr. A	Alaa Jasim Salman, S	Sabiha Saleh			
	Al-Sulayfani					
Main references (sources)						
Recommended books and references						
(scientific journals, reports)						
Electronic References, Websites						

			Course Description Fo	01111			
1. (Course Na	ame:					
Advanc	Advance cost accounting 2						
2. (2. Course Code:						
3.	Semester	/ Year:					
Semeste	r system	-2023-2024					
4. I	Descriptio	on Preparation Da	ite:				
22-3-202	24						
		Attendance Form	ıs:				
	om atten						
			Cotal) / Number of Unit	ts (Total)			
		rse. 2 hours per w					
			ne (mention all, if more	e than one name)			
_ ,		ed Radi Abdul-Ka					
Email: 1	mohamm	edalagely@uoanb	ar.edu.iq				
8. (Course O	hiaatiyaa					
	Course O		nethods: traditional ar	ad activity based	_		
costing.	mirouu	ce cost anocation i	nemous: traumonai ai	iu activity-paseu	•		
O	, activity.	-hasad costing pri	nciples and its advanta	OGOC	•		
			ctivity-based costing.	iges.	•		
			especially Just-in-Time	e (IIT) principles			
		Backflush Costing		c (311) principles.			
			d by-products, and me	ethods for cost			
allocatio		Joint products an	a by products, and me	cuitous for cost			
	-	nix variances usin	g actual and budgeted	data.			
•		cal exercises to re	0				
		and Learning Stra					
Strategy			0				
	Course St						
Week	Hours	Required	Unit or subject	Learning method	Evaluation		
		Learning	name		method		
		Outcomes	~				
1	2 Hours		Cost Allocation:	Explaining the	Monthly writte		
		Allocation:	Traditional Method	scientific material	exams and the		
		Traditional	and Activity-Based	explaining the topi	•		
		Method and	Costing	explaining the idea			
		Activity-Based	Cost Allocation:	related to the topic			
2		Costing	Traditional Method	and writing notes			
2		Cost	and	about it			
		Allocation:		2- Asking question			
		Traditional		students and			

	Method and		participating in	
	Activity-Based	A ativity Daged	arriving at the	
3	Costing - Introduction	Activity-Based Costing	required solutions	
3		- Introduction to		
	to Activity-			
	Based Costing	Activity-Based		
	- Exercises on	Costing		
4		- Exercises on		
4	Activity-Based			
	Costing	Activity-Based		
	- Inventory	Costing		
	Management, Just-in-Time	- Inventory		
5	- Backflush	Management, Just- in-Time		
5		in-1ime		
	Costing System - Exercises and	D1-fl1- C4		
		- Backflush Costing		
	Practices on	System - Exercises and		
	Just-in-Time	Practices on Just-		
	Production and			
6	Purchasing	in-Time Production		
	System - Joint	and Purchasing		
7	Products and	System		
'		- Joint Products		
8	By-Products - Basics of			
8	Joint Cost	and By-Products - Basics of Joint		
9	- Primary	Cost		
9	Products, Joint Products, and	- Primary Products, Joint		
	By-Products	, , , , , , , , , , , , , , , , , , ,		
10	- Split-Off	Products, and By- Products		
10	Points	Froducts		
	Politis	Split Off Daints		
11	Annagahag	- Split-Off Points		
11	- Approaches	Annyooohoo to		
	to Allocating Joint Costs	- Approaches to		
	- Sales Value	Allocating Joint Costs		
12	at Split-Off	- Sales Value at		
	Point Method	Split-Off Point		
	- Physical	Method		
	Units Method	Method		
13	- Relative Net			
13	Realizable			
	Value Method	Dhysical Units		
	v atue ivieniou	- Physical Units Method		
14	- Approaches	- Relative Net		
17	to Allocating	- Incialive incl		
15	Joint Costs			
13	Juni Cusis]	

- Sales Value	Realizable Value	
at Split-Off	Method	
Point Method		
- Physical	- Approaches to	
Units Method	Allocating Joint	
- Relative Net	Costs	
Realizable		
Value Method		
- Sales Mix		
Variance	- Sales Value at	
Analysis	Split-Off Point	
- Actual and	Method	
Budgeted Data	- Physical Units	
Sales Mix	Method	
Variance	- Relative Net	
Analysis	Realizable Value	
- Actual and	Method	
Budgeted Data	- Sales Mix	
- Flexible	Variance Analysis	
Budget		
Variance		
- Static Budget	- Actual and	
Variance	Budgeted Data	
- Sales and	Sales Mix Variance	
Revenue Mix	Analysis	
Variances	- Actual and	
- Sales	Budgeted Data	
Quantity	- Flexible Budget	
Variance	Variance	
- Sales Mix		
Variance	- Static Budget	
	Variance	
- Exercises and	- Sales and Revenue	
Practices	Mix Variances	
- Exercises and		
Practices	- Sales Quantity	
	Variance	
	- Sales Mix	
	Variance	
	, and the control of	
	- Exercises and	
	Practices	
	- Exercises and	
	Practices	
	1 1 acuces	
	Second exame	
	Second Exame	

11. Course Evaluation					
The distribution is as follows: 20 marks fo	The distribution is as follows: 20 marks for monthly and daily exams for the first month. 20				
marks for monthly and daily exams for th	ne second month. 60 marks for final exams				
12. Learning and Teaching Resources					
Required textbooks (curricular books, if Cost Accounting A Managerial Emphasis -					
any)	Fifteenth Edition				
Charles T. Horngren ,Srikant M. Datar ,Madh					
	Rajan				
Main references (sources)	Cost Accounting A Managerial Emphasis -				
	Fifteenth Edition				
	Charles T. Horngren ,Srikant M. Datar ,Madhav				
	Rajan				
Recommended books and references					
(scientific journals, reports)					
Electronic References, Websites					

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13. Course Name: **Specialized accounting systems** 14. Course Code: 1438 m 15. Semester / Year: **Chapter one 2023 -2024** 16. Description Preparation Date: 17. Available Attendance Forms: My presence only 18. Number of Credit Hours (Total) / Number of Units (Total) 60 hours during the semester, 4 hours per week 19. Course administrator's name (mention all, if more than one name) Name: Ridha Ali Abdullah Email: ridhaali@uoanbar.edu.iq 20. Course Objectives **Course Objectives** The main goal is to provide the student with everything related to agricultural and hotel accounting, which provides a clear, accurate, and comprehensive picture of the financial situations in agricultural and hotel establishments, which helps in achieving transparency, accountability, and improving financial management in all agricultural and hotel units 21. Teaching and Learning Strategies 1. Education strategy collaborative concept planning. **Strategy** 2. Brainstorming education strategy. 3. Education strategy notes series **Course Structure** 22. Week **Required Learning** Unit or subject **Evaluation Hours** Learning **Outcomes** method method name 1 4 1-The concept of 2 4 agricultural activity 3 4 and its 4 4 characteristics

2-Methods of

agricultural lands

exploiting

5

6

7

4

4

4

8	4		3-Accounting for	
9	4		agricultural	
10	4		materials	
11	4		4-Accounting for	
12	4		automated and	
13	4		human work	
14	4		5-Lists of	
15	4		agricultural costs	
	•		6-the first exam	
			7-Agricultural crop	
			accounts	
			8-Accounts of	
			orchards and fruit	
			gardens	
			9-Breeding livestock	
			10-Work cattle	
			11-Second exam	
			12-fattening cattle	
			13-Dairy cattle	
			14-Final accounts in	
			agricultural	
			establishments	
			15-The concept of	
			hotel activity and its	
			characteristics	
	urse Eva			
			or monthly exams, 10 marks for daily exams a	nd
		marks for final exams.		
		nd Teaching Resources		
		oks (curricular books,	if any)	
		(sources)		
Recomn			rences	
		als, reports)		
Electron	nic Refer	ences, Websites		

1. Course Name:

International auditing standards

2. Course Code:

3. Semester / Year:

Semester system

4. Description Preparation Date:

2024/10/3

5. Available Attendance Forms:

Classroom attendance

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

30 hours per course. 2 hours per week

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

Name: Waleed khalid Salih

Email: waleed_cpa@auanbar.edu.iq

8. Course Objectives

International auditing standards aim to help auditors provide added value to their clients through implementing financial audit tasks. They also aim to enhance confidence in the work of auditors and raise the quality of the servic provided by them.

9. Teaching and Learning Strategies

Strategy

10.	10. Course Structure							
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method			
1	3 Hours		An introductory	Explaining th	Monthly written			
2			introduction to standards	scientific	exams and the end			
3			199-200	material by	of-year exam.			
			Responsibilities	explaining th				
4			299 -200	topic,				
			Responsibilities	explaining th				
5			299 -200	ideas related				
			Planning 399-300	the topic, and				
6			Internal Control	writing notes				
			499 -400	about it				
7			Evidence 599-500	2- Asking				
			Evidence 599-500	questions to				
8			Benefit from the work of	students and				
9			others	participating				
			699 -600 Auditing	arriving at th				

10			Stand	ard1009	required	
11			Audit	ing Standard 700	solutions	
			Intern	nal audit evidence		
12			Intern	nal audit evidence		
			Intern	nal audit evidence		
13			Intern	nal audit evidence		
			Intern	nal audit evidence		
14			Exam			
15						
11.	Course I	Evaluation				
The dis	stribution	n is as follows: 2	0 mark	ks for monthly and d	laily exams for	the first month.
20 mar	ks for m	onthly and daily	y exams	s for the second mon	ith. 60 marks f	or final exams
12.	Learning	g and Teaching	Resour	rces		
Requir	ed textbo	ooks (curricular	books,	Methodical and ass	sistance books,	as well as relevant
any)				laws and instruction	ons.	
				- Standards issued	by the Interna	tional Federation of
				Accountants.		
				- Lectures prepared by the subject professor.		
Main r	Main references (sources)					
Recom	Recommended books and references					
(scienti	fic journ	als, reports)				
Electro	nic Refe	rences, Website	S			

1. C	1. Course Name:				
Manager	ial Accou	unting 1			
2. C	ourse Co	de:			
3. Se	emester /	Year:			
2023-202	4				
4. De	escriptio	n Preparation Dat	e:		
Oct. 1 20					
		Attendance Forms	<u>.</u>		
Classroom			•		
			tal) / Number of Units	(Total)	
0. 111	umber of	Cicuit Hours (10	tal) / I (alliber of ellits	(10tti)	
1440م اد 1					
-	ourse ad	ministrator's name	e (mention all, if more t	han one name)	
		man Saeed Ali	c (mention an, ii more t	man one name)	
		oanbar.edu.iq			
Liliaii. as	so zan e u	wannar.cuu.iq			
8. Co	ourse Ob	viactivas			
Course C		•			
Course	bjechve		ic concepts of managen	nent accounting	
			ections and basic charac		rarial accountin
			cost-volume-profit ana		gerrar accounting
			t-volume-profit analysi	•	
			ious operational decision		
9. To	oo ohing o	and Learning Strat	•	0118	
	1-			nanagamant agaan	nting
Strategy	2-		theoretical aspects of n		nung
	4-	Discuss applied	d cases and solve exerci	ises	
10. C	ourse Sti				
10. C	ourse Su	ructure			
Week	Hours	Required	Unit or subject	Learning	Evaluation
		Learning	name	method	method
		Outcomes			
1,2			Basic concepts	Theoretical	Daily
3,4			Basic concepts	And solving an	And
5,6			Functions and basic	Exercises	Monthly
7,8			characteristics		exams
			cost-volume-profit		
9,10			analysis		
			cost-volume-profit		
11,12			analysis		
			operational decisions		
13,14					
	ourse Ev	aluation			

daily and monthly written exams	
12. Learning and Teaching Resources	
Required textbooks (curricular books, if any	
Main references (sources)	Managerial accounting, garrison, 2020
Recommended books and references	
(scientific journals, reports)	
Electronic References, Websites	

4 ~	X 7		_		
1. Course		_			
Managerial Ac		2			
2. Course	Code:				
م أد24432					
	er / Year:				
2023-2024					
4. Descrip	tion Prep	aration Date:			
1-2-2024					
5. Availab	le Attend	ance Forms:			
6. Number	r of Cred	it Hours (Total) / N	umber of Units (To	tal)	
4 weekly					
7. Course	administ	rator's name (ment	ion all, if more than	one name)	
Name: Abdulr	ahman Sa	need Ali			
Email: as89ali	@uoanba	r.edu.iq			
		_			
8. Course	Objective	es			
Course Object	ives	TO learn:			
		1- the	basic concepts of ca	pital budgeting	ξ.
		2- Bas	sic applications of ca	pital budgeting	· •
			duation of capital p		
		4- Bas	ic concepts of respo	nsibility accour	nting
9. Teachir	g and Le	arning Strategies			
Strategy	3-	Discussing the the	eoretical aspects of	management ac	counting
	4-	Discuss applied ca	ases and solve exerc	ises	C
		• •			
10. Course	Structure	e			
Week	Hours	Required	Unit or subject	Learning	Evaluation
		Learning	name	method	method
		Outcomes			
1,2,3			Capital budget	Theoretical	Daily
			1 1 1 1 1 1 1 1 1	And solving a	•
4,5,6			Capital budget	Exercises	Monthly
			1 1 1 1 1 1 1 1 1		Exams
7,8,9,10 Capital budget					
7-7-7-4			- xI x mages		
,11,12			Responsibility		
,,- -			accounting		
11. Course	Evaluation	on	1		
daily and monthly written exams					

12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)					
Main references (sources)	Managerial accounting, garrison, 2020				
Recommended books and references (scientific					
journals, reports)					
Electronic References, Websites					

Course Description Form								
1. Course Name:								
Interna	International financial reporting standards							
	Course (Code:						
اغ 2445	م							
3.	Semester	r / Year:						
Semest	er systen	1						
4.	Descript	ion Preparatio	n Date:					
2024/10	0/3							
5.	Availabl	e Attendance I	Forms:					
In pres	ence							
6.	Number	of Credit Hou	rs (Total) / Number of Units (Tota	al)				
30 hou	rs per co	urse. 2 hours p	er week					
7.	Course a	dministrator's	s name (mention all, if more than	one name)				
Name:	Waleed	khalid Salih						
Email:	waleed_	cpa@auanbar	edu.iq:					
8.	Course (Objectives						
Provid	ing the st	tudent with evo	erything related to international a	uditing	•			
standa	rds and a	all preliminary	matters related to that. The stude	ent is provid	ded •			
with a	set of the	most importa	nt international auditing standard	ds that can l	be •			
	-	stitutions. Also	providing the student with a set	of local aud	it			
eviden								
9.	Teaching	g and Learning	g Strategies					
Strateg	y							
		Structure	[
Week	Hours	Required	Unit or subject name	Learning	Evaluation			
		Learning		method	method			
_		Outcomes						
1	2 Hours		Financial reporting	- 4	Monthly written			
2			Accounting standards		exams and the en			
3		Standards drafting organization material b of-year exam.						
4		conceptual framework explaining						
5		Business combination the topic,						
6		the first exam explaining						
7			Disclosure	the ideas				
8			Measurement related to					
9			Operating sectors topic, and					
10		Consolidated lists writing no						
11			Joint arrangements	about it				
12			Second exam	2- Asking				
13			Fair value	questions 1				
14	14 Revenue recognition students a							

15			Fina	ncial lease		participati	
						in arriving	
						the requir	
						solutions	
11.	Course I	Evaluation					
The dis	stributio	n is as follows:	20 ma	rks for monthly and	l daily e	exams for th	ne first month.
20 mar	rks for m	onthly and dai	ly exa	ms for the second m	onth. 60	0 marks for	final exams
12.	Learning	g and Teaching	g Reso	urces			
Requir	ed textbo	ooks (curricula	r bool	Methodical and ass	sistance	books, as v	vell as relevant lav
if any) and instructions.							
				- Standards issued	by the	Internation	al Federation of
				Accountants.			
				- Lectures prepare	d by the	e subject pr	ofessor.
Main r	eference	s (sources)					
Recom	Recommended books and						
referen	nces (scie	ntific journals,					
reports	s)						
Electro	onic Refe	rences, Websit	es				

1. Course Name:			
Accounting theory			
2. Course Code			
م ظر 2446			
3. Semester / Year:			
Second semester / 2023-2024			
4. : Description Preparation Date			
2024/2/14			
5. Available Attendance Forms			
My presence only			
6. Number of Credit Hours (Total) / Number of Units (Total)			
45 hours during the semester, 3 hours per week.			
7. Course administrator's name			
Hekmet Hamed Hassen			
8. phdhikmat@uoanbar.edu.iq			
9. Course Objectives			
Providing the student with the intellectual foundations on which accounting and financial			
reports are based. As well as the interrelation between theory and practice in the field of			
accounting, the concept of accounting theory, its components and the need for it, and			

reports are based. As well as the interrelation between theory and practice in the field of accounting, the concept of accounting theory, its components and the need for it, and expanding students' ideas about contemporary accounting problems produced by environmental changes in measuring and presenting them in financial reports.

10. Course Structure

10. Course Structure					
Week	Hours	Required	Unit or subject name	Learning	Evaluation
		Learning		method	method
		Outcomes			
1	3		History of accounting and its		
			development		
2	3		The nature of accounting and its		
			use and the nature of accounting		
			theory		
3	3		The need to build a theory of		
			accounting		
4	3		The authoritarian approach to		
			building accounting theory		
5	3		Traditional approaches to		
			building accounting theory		
6	3		An introduction to events to bui		
			accounting theory		
7	3		The behavioral and predictive		

		approaches in building accounti	
		theory	
8	3	First month exam	
9	3	The need for a conceptual	
		framework for accounting and	
		financial reporting	
10	3	Formulating accounting objective	
		and basic assumptions in	
		accounting	
11	3	Conceptual framework - concep	
		of financial statement elements	
12	3	Conceptual framework - concep	
		of qualitative characteristics of	
		accounting information	
13	3	Measurement in accounting	
14	3	Alternatives to accounting	
15	3	History of accounting and its	
		development	

11. Course Evaluation

The distribution is as follows: 30 marks for monthly exams, 10 marks for daily exams and assignments, 60 marks for final exams.