

**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**

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.

Course Description: 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.

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

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

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

Curriculum Structure: All courses / 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.

Teaching and learning strategies: 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 extra-curricular 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:

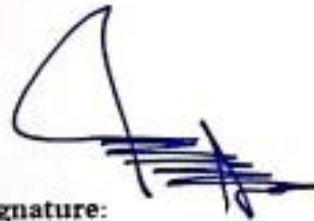


Head of Department Name:

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 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	Credit Hours	
			theoretical	practical
First year First course	م 11011	FINANCIAL ACCOUNTING (1)	3	2
	م 1102	BUSINESS ADMINISTRATION PRINCIPLES	2	-
	م 1103	ECONOMICS PRINCIPLES	2	-
	م 11041	COMPUTER'S SKILLS (1)	1	2
	-	ENGLISH LANGUAGE	2	-
	م 1105	ARABIC LANGUAGE	2	-
First year second course	2102 م 2	FINANCIAL ACCOUNTING (2)	3	2
	2107 م ر 1ع	GENERAL MATHEMATICS (1)	3	-
	2108 م حص	STATISTICS PRINCIPLES	3	-
	2110 م قم	ACCOUNTING READINGS & CORRESPONDENCE IN ENGLISH	2	-
	2111 م حق	DEMOCRACY & HUMAN RIGHTS	2	-
Second year	1212 م مت 1	INTERMEDIATE	3	2

First course		ACCOUNTING (1)		
	1213م حك 1	GOVERNMENTAL ACCOUNTING (1)	2	2
	1214م من 1	ACCOUNTING IN ENGLISH (1)	2	2
	1215م نس	MARKETING & E-TRADE	3	-
	1216م قع	BUSINESS LAW	2	-
	1217م تح	ACCOUNTING APPLICATION IN COMPUTER'S	2	2
	1218م رع 2	GENERAL MATHEMATICS (2)	2	-
	-	ALBAATH REGIME CRIMES	2	-
Second year Second course	مت 22192 م	INTERMEDIATE ACCOUNTING (2)	3	2
	حك 22202 م	GOVERNMENTAL ACCOUNTING (2)	2	2
	م و غ 2221	ACCOUNTING FOR NONPROFIT ORGANIZATION	3	-
	مع 2222 م	PUBLIC FINANCE	2	-
	بع 2223 م	ACCOUNTIN OPERATION RESEARCH IN ENGLISH	3	-
	من 22242 م	ACCOUNTING IN ENGLISH (2)	2	2
third year First course	1325م مك 1	COST ACCOUNTING (1)	3	2
	1326م مش	CORPORATE ACCOUNTING	3	2
	1327م نظ 1	UNIFORM ACCOUNTING SYSTEM (1)	3	-
	1328م مض	TAX ACCOUNTING	3	-
	1329م تق	FINANCIAL STATEMENTS ANALYSIS IN ENGLISH	2	2
	1330م شا	ACCOUNTING FOR FINANCIAL ENTERPRISES	2	2
third year second course	قد 2331 م	ADVANCED FINANCIAL ACCOUNTING	3	2
	مص 2332 م	NATURAL RESOURCES ACCOUNTING	2	2
	نظ 2333 م	UNIFORM ACCOUNTING SYSTEM (2)	3	-
	مك 2334 م	COST ACCOUNTING (2)	3	2
	رق 2335 م	AUDITING & CONTROL	3	-
	تد 2336 م	ACCOUNTING TRAINING	-	4
	-	ENGLISH LANGUAGE	2	-
fourth year First course	1437م كم 1	ADVANCED COST ACCOUNTING IN ENGLISH (1)	3	2
	1438م خص	SPECIALIZED SYSTEMS ACCOUNTING	3	2
	1439م تد	INTERNATIONAL AUDITING STANDARDS	2	-
	1440م اد 1	MANAGERIAL ACCOUNTING IN ENGLISH (1)	3	2
	1441م دو	INTERNATIONAL ACCOUNTING	2	-
	1442م هج	METHODOLOGY & ETHICS of SCIENTIFIC RESEARCH	2	-
fourth year	2443م اد 2	MANAGERIAL ACCOUNTING IN ENGLISH (2)	3	2

second course	2م2444	ADVANCED COST ACCOUNTING IN ENGLISH (2)	3	2
	2م2445	INTERNATIONAL FINANCIAL REPORTING STANDARDS	2	-
	2م2446	ACCOUNTING THEORY	3	-
	2م2447	ACCOUNTING INFORMATION SYSTEM	3	-
	2م2448	GRADUATION RESEARCH PROJECT	-	2
	-	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.
4. 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

Faculty Members

Academic Rank	Specialization		Special Requirements/S kills (if applicable)		Number of the teaching staff	
	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	

		banking				
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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

Program Skills Outline

				Required program Learning outcomes									
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics	
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2
First year	1101 م مم 1	financial Accounting (1)	Basic	✓	✓			✓	✓	✓	✓	✓	✓
	1102 م دع	Principles of business administration	Basic		✓			✓	✓		✓		✓
	1103 م مق	Principles of economics	Basic		✓	✓		✓	✓	✓	✓		✓
	1104 م حا 1	Computer (1)	Basic		✓	✓	✓	✓	✓		✓	✓	
	-	English language	Basic	✓	✓	✓	✓	✓	✓		✓	✓	
	1105 م لغ	Arabic Language	Basic		✓	✓		✓	✓				✓
	2102 م مم 2	Financial Accounting (2)	Basic	✓	✓			✓	✓	✓	✓	✓	✓
	2107 م ر ع 1	General Mathematics (1)	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	2108 م حص	Principles of statistics	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	2110 م قم	Accounting readings and correspondence E	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2111 م حق	Democracy and human rights	Basic					✓	✓				✓	
Second year	1212 م مت 1	Intermediate Accounting (1)	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

	1213م حك 1	Government Accounting (1)	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	1214م من 1	Accounting in English (1)	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	1215م تس	Marketing and e-commerce	Basic		✓	✓	✓	✓	✓	✓	✓		✓
	1216م قع	Business Law	Basic	✓	✓			✓	✓		✓	✓	✓
	1217م تح	Computer accounting applications	Basic	✓	✓	✓	✓	✓	✓		✓		✓
	1218م رع 2	General Mathematics (2)	Basic	✓	✓	✓	✓	✓		✓	✓	✓	
	-	Baath Party crimes	Basic					✓		✓	✓		✓
	-	English language	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	
	22192م مت	Intermediate Accounting (2)	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	22202م حك	Government Accounting (2)	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	2221م وغ	Accounting for non-profit units	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	2222م مع	Public finance	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	2223م بح	Accounting operations research in English	Basic		✓	✓	✓	✓		✓	✓		✓
	22242م من	Accounting in English (2)	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Third year	13251م مك	Cost Accounting (1)	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

	م مش 1326	Corporate accounting	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	م نظ 13271	Unified accounting system (1)	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	م مض 1328	Tax Accounting	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	م تق 1329	Analysis of financial statements in English	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	م شا 1330	Accounting for financial institutions	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	م قد 2331	Advanced financial accounting	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	م مص 2332	Natural resources accounting	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	م نظ 23332	Unified accounting system (2)	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	م مك 23342	Cost Accounting (2)	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	م رق 2335	Audit and oversight	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	م تد 2336	Accounting training **	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	-	English language	Basic	✓	✓	✓	✓	✓	✓		✓		✓
Fourth year	م كم 14371	Specialized accounting systems	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

م خص 1438	International auditing standards	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
م تد 1439	Managerial accounting in English (1)	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
م أد 14401	International accounting	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
م دو 1441	Methods and ethics of scientific research	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
م هج 1442	Managerial accounting in English (2)	Basic	✓		✓	✓		✓	✓	✓	✓	✓	✓
م أد 24432	Advanced cost accounting in English (2)	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
م كم 24442	International Financial Reporting Standards	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
م أ غ 2445	Accounting theory	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
م ظر 2446	accounting information systems	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
م ظم 2447	Graduation research project	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
م حت 2448	English language	Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
-	Specialized accounting systems	Basic	✓	✓	✓	✓	✓	✓		✓	✓		

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

Course Description Form

1. Course Name					
: Financial Accounting2					
2. Course Code:					
م 1105 لغ					
3. Semester / Year:					
Semester system					
4. Description Preparation Date:					
2024/10/ 3					
5. Available Attendance Forms: Official attendance lists					
In presence					
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: sinan raheem jasim					
Email: Sinanr819@uoanbar.edu.iq					
8. Course Objectives					
Course Objectives1. Teaching students a set of grammatical and spelling issues that can be used in writing reports, editing many matters related to arithmetic and economic issues, and writing scientific research free of spelling and grammatical errors and with neat text paragraphs.					<ul style="list-style-type: none"> • • •
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4 Hours		Commercial papers, their	Explaining the scientific material by explaining topic, explaining ideas related to the topic and writing notes about 2- Asking questions to students and participati in arriving the require	Monthly written exams and the end-of-year exam.
2			types and how to conduct		
3			accounting treatments,		
4			accounting errors and		
5			methods of correcting		
6			errors and accounting		
7			treatments, loans and the		
8			types, depreciations and		
9			methods of calculating the		
10			value of depreciations and		
11			methods of accounting		
12			treatments, record		
13			adjustments for expenses		
14			and revenues, and final		
15			accounts / trading account / profit and loss account /		

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

Course Description Form

1. Course Name:					
Business Administration principles					
2. Course Code:					
1102MDA					
3. Semester / Year:					
First / 2023-2024					
4. Description Preparation Date:					
2024/3/28					
5. Available Attendance Forms:					
My presence					
6. Number of Credit Hours (Total) / Number of Units (Total)					
30 hours / 15 units					
7. 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			
9. Teaching and Learning Strategies					
Strategy		Explanation, clarification, and solving practical cases through scientific lectures Theoretical, practical, daily, semester and final tests			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2		Basic concepts in management	Divide students into groups / Explaining the curriculum theoretically and the starting with practical cases	Surprise examinations and class participation
2	2		Development of administrative thought		
3	2		Operational planning concept		
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 exam		
13	2		Driving function		
14	2		Participating management		
15	2		Oversight function		
11. Course Evaluation					
monthly exams 30 daily exams 10 annual exams 60					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)					
Main references (sources)			Principles of Business Administration / written by Dr. Saad Ali Al-Enezi 2016 Principles of Management / written by Dr. Khalil Muhammad Al-Shamaa 2013		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course Description Form

1. Course Name:	
Principles of economic	
2. Course Code:	
1103 AD	
3. Semester / Year:	
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	
<p>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.</p>	<ul style="list-style-type: none"> • • •
9. 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 Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3		General concepts in economics	Explaining the theoretical material	Monthly exams + daily exams + student participation during the lecture
2	3		Cote production potential (ppc)	and solving applied examples on the blackboard	
3	3		The concept of demand	, in addition to using the (Data show) device when needed	
4	3		Elasticities of demand		
5	3		Presentation concept		
6	3		Now the first Offer flexibility		
7	3		Balance		
8	3		Determine the price of the agreement		
9	3		Costs		
10	3		Planes		
11	3		Micro retail markets		
12	3		And the second		
13	3		Oligopolistic market		
14	3		Complete monopoly market		
15	3				

11. Course Evaluation

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

12. Learning and Teaching Resources

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

Course Description Form

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	<ul style="list-style-type: none"> • 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	<ol style="list-style-type: none"> 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 student. 				
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Knowledge of computer hardware	Types of computers Hardware components of	Theoretical explanation + Practical	Theoretical exam + Practical

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

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

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.

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...)	

Course Description Form

1. Course Name:					
Arabic language					
2. Course Code:					
1105م لغ					
3. Semester / Year:					
Semester system					
4. Description Preparation Date:					
2024/10/ 3					
5. Available Attendance Forms:					
In presence					
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: Mustafa abdall hilal Email: Mustafa.adballa@uanbar.edu.iq					
8. Course Objectives					
Course Objectives1. Teaching students a set of grammatical and spelling issues that can be used in writing reports, editing many matters related to arithmetic and economic issues, and writing scientific research free of spelling and grammatical errors and with neat text paragraphs.					<ul style="list-style-type: none"> • • •
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2 Hours		Parsing numbers	Explaining the scientific material by explaining the topic, explaining the ideas related to the topic, and writing notes about 2- Asking questions to students and participating in arriving at the required	Monthly written exams and the end-of-year exam.
2			past verb		
3			A text of pre-Islamic poetry		
4			Exclamation style		
5			Name of subject		
6			The action of the active participle		
7			Do it and build it		
8			The names of the signal		
9			Text of Islamic poetry		
10			The call in Arabic		
11			Meanings of preposition		
12			Writing the ta		
13			Absolute effect		
14			Effect for its sake		
15					

				solutions	
11. Course Evaluation					
The distribution is as follows: 20 marks for monthly and daily exams for the first month. 20 marks for monthly and daily exams for the second month. 60 marks for final exams					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Arabic language for non-major departments		
Main references (sources)					
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course Description Form

1. Course Name:					
Financial Accounting2					
2. Course Code:					
1105م لغ					
3. Semester / Year:					
Semester system					
4. Description Preparation Date:					
2024/10/ 3					
5. Available Attendance Forms: Official attendance lists					
In presence					
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: Sinan Raheem Jasim Email: Sinanr819@uoanbar.edu.iq					
8. Course Objectives					
Course Objectives1. Teaching students a set of grammatical and spelling issues that can be used in writing reports, editing many matters related to arithmetic and economic issues, and writing scientific research free of spelling and grammatical errors and with neat text paragraphs.					<ul style="list-style-type: none"> • • •
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4 Hours		Commercial papers, their types and how to conduct	Explaining the scientific material by explaining topic, explaining ideas related to the topic and writing notes about 2- Asking questions to students and participati in arriving the require	Monthly written exams and the end-of-year exam.
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

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

Course Description Form

1. Course Name:					
Mathematics					
2. Course Code:					
2107 1 ع ر م					
3. Semester / Year:					
Second/ 2023-2024					
4. Description Preparation Date:					
27/1/2024					
5. Available Attendance Forms:					
Only attendance					
6. 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: mushtaqth78@uoanbar.edu.iq					
8. Course Objectives					
Course Objectives				Teach students some programs of operations research and their use in the practical field..	
1. Teaching and Learning Strategies					
Strategy		<ol style="list-style-type: none"> 1. Mathematical formulations for decision-making problems 2. Analytic of results 			
2. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	The domain and range of functions	Algebraic functions	Explain lecture for students with examples	Student's participation
2	3	The domain and range of functions	Exponential function	Explain lecture for students with examples	Student's participation
3	3	The domain and range of functions	Examples	Explain lecture for students with examples	Student's participation
4	3	Domain and range of logarithmic	Logarithmic function	Explain lecture for students with examples	Student's participation
5	3	Identify the behavior of a function	Limit	Explain lecture for students with examples	Student's participation
6	3	Exam 1	----	---	----
7	3	Derivative of the independent variable	Derivatives	Explain lecture for students with examples	Student's participation

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

3. 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.

10% marks for participation,
30% marks for monthly exams,
60% marks for final 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.	---

Course Description Form

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) / 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: assistant teacher shuaaib abd almotalib ibrahim Email: Shuaaib.albayaty@uoanbar.edu.iq	
8. Course Objectives	
<p>Course Objectives Statistics can describe phenomena numerically and quantitatively in an accurate, clear and accessible way that is as close to reality as possible.</p> <p>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,</p>	<ul style="list-style-type: none"> • • •

observation, and the process	
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9. Teaching and Learning Strategies

Strategy	<p>1- Educational strategy, collaborative concept planning.</p> <p>2- Brainstorming education strategy.</p> <p>3- Education Strategy Notes Series</p>
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3		Type of statistics	Explaining	Monthly exams + daily exams + student participation during the lecture
2	3		Sample and community	the	
3	3		Classification and	theoretical	
4	3		tabulation of data	material	
5	3		Data preparation	and solving	
6	3		Iterative iterations	applied	
7	3		The exam is the first mon	examples	
8	3		Descriptive statistics	on the	
9	3		Arithmetic mean	blackboard	
10	3		The mediator and the	, in	
11	3		manipulator	addition to	
12	3		Correlation criteria	using the	
13	3		Contrast and elastic	(Data	
14	3		aberration	show)	
15	3		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	

Course Description Form

1. Course Name:					
Accounting readings and correspondence E					
2. Course Code:					
2110M					
3. Semester / Year:					
Second semester/2023-2024					
4. Description Preparation Date:					
25/3/2024					
5. Available Attendance Forms:					
My presence only					
6. Number of Credit Hours (Total) / Number of Units (Total)					
30hours during the semester, 2 hours per week					
7. Course administrator's name (mention all, if more than one name)					
M. M. Shuaib Abdul Muttalib Ibrahim					
8. Course Objectives					
Course Objectives		Introducing the student to basic accounting terms in English, as well as the concept of accounting, the bookkeeping process, types of accounting, the most important accounting assumptions and principles, users of accounting information, as well as types of financial statements, definition of business correspondence, and the qualities required by good business letters.			
9. Teaching and Learning Strategies					
Strategy		<ol style="list-style-type: none"> 1. Education strategy collaborative concept planning. 2. Brainstorming education strategy. 3. Education strategy notes series 			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	2		Basic terms in accounting	Explaining the theoretical framework while solving applied problems on the blackboard and using the ready-to-use data show If necessary	Monthly exams daily exams + student participation during the lect
2-	2		Definition of accounting		
3-	2		Accounting bookkeeping		
4-	2		Benefits of accounting		
5-	2		Types of accounting		
6-	2		Users of accounting information		
7-	2		Types of financial statements		
8-	2		First month exam		
9-	2		Accounting principles, assumptions and limitations		
10-	2		Definition of business 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. 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)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:					
Intermediate Accounting 1					
2. Course Code:					
1212 ممت 1					
3. Semester / Year:					
First Semester / 2023/2024					
4. Description Preparation Date:					
14/ 02/ 2024					
5. Available Attendance Forms:					
Classroom Attendance only					
6. Number of Credit Hours (Total) / Number of Units (Total)					
60 hours during the semester, 4 hours per week.					
7. Course administrator's name (mention all, if more than one name)					
Name: Mustafa Abdulqader Suwaid Email: mustafa.suwaid@uoanbar.edu.iq					
8. Course Objectives					
Teaching the student the conceptual framework of financial accounting and explaining the foundation and concepts related to financial accounting, then learning about methods of measuring and presenting the elements of financial statements in accordance with accounting standards.			<ul style="list-style-type: none"> • • • 		
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4		Conceptual framework of financial accounting		Monthly exams + daily exams
2	4		Final accounts and financial statements		
3	4		Income statement		
4	4		Statement of financial position		

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. Course Evaluation

The student's evaluation will be 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 any)	
Main references (sources)	
Intermediate Accounting, Donald E. Kieso, and Others	
Electronic References, Websites	

Course Description Form

1. Course Name:					
Government Accounting 1					
2. Course Code:					
م حك 1 1213					
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		<ul style="list-style-type: none"> 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		<ol style="list-style-type: none"> 1. Education strategy collaborative concept planning. 2. Brainstorming education strategy. 3. Education strategy notes series 			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3		1- Basic concepts in government accounting		
2	3		2- Characteristics of government units and the difference between government accounting and financial accounting		
3	3		3- Theories that determine the conventional capacity of government units		
4	3		4- The state budget		
5	3				
6	3				
7	3				
8	3				
9	3				

10	3		5- Expenditures and revenues in the government accounting system		
11	3		6- the first exam		
12	3		7-The concept of the public treasury and its formations		
13	3		8-Central and decentralized government accounting system		
14	3		9-The book group used in the centralized and decentralized system		
15	3		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		

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, if any)

Main references (sources)

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

Electronic References, Websites

Course Description Form

1. Course Name:					
ACCOUNTING IN ENGLISH 1					
2. Course Code:					
1214 م من 1					
3. Semester / Year:					
2023-2024					
4. Description Preparation Date:					
Oct. 1 2023					
5. Available Attendance Forms:					
6. Number of Credit Hours (Total) / Number of Units (Total)					
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			
9. Teaching and Learning Strategies					
Strategy		1- Clarifying the theoretical dimensions of the topics covered in the course 2- Solve practical exercises 3- Discussion with students regarding the given topics 4- Daily and monthly exams			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1,2,3	3		Basics of the conceptual framework	Theoretical Exercises	Exams
4,5	3		Trading operations		
6,7	3		Commercial papers		
8,9	3		Adjustments entries		
10,11	3		Bank statement		

12,13	3		reconciliation Preparing financial statements		
11. Course Evaluation					
monthly exams 30 daily exams 10 annual exams 60					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Intermediate accounting, Kieso, 2018		
Main references (sources)					
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course Description Form

1. Course Name:					
Accounting applications in computer					
2. Course Code:					
م 1217 تج					
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)					
60 hours by semester/ 4 hours a week/ 3 units					
7. Course administrator's name (mention all, if more than one name)					
Name: Name: HUDA M. KHALED ABDULWAHID Email: Huda.mohammed@uoanbar.edu.iq					
8. Course Objectives					
Course Objectives		The course aims to train the student on some basic computer skills that he may need when practicing accounting in practice. The course focuses on the practical aspects of office computer applications for accountants and benefiting from them in a way that facilitates the accountant's work in commercial establishments			
9. Teaching and Learning Strategies					
Strategy		<ol style="list-style-type: none"> 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					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

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

			functions using Microsoft Excel program		
14	4	Article review	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.					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Computer basics and office applications, Part Three, Prof. Dr. Ghassan Abdel Hamid and others, 2016, Baghdad		
Main references (sources)					
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course Description Form

1. Course Name:					
Mathematics					
2. Course Code:					
1218 2 م ر ج					
3. Semester / Year:					
Second/ 2023-2024					
4. Description Preparation Date:					
27/1/2024					
5. Available Attendance Forms:					
Only attendance					
6. 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: mushtaqth78@uoanbar.edu.iq					
8. Course Objectives					
Course Objectives				Teach students some programs of operations research and their use in the practical field..	
5. Teaching and Learning Strategies					
Strategy		3. Mathematical formulations for decision-making problems 4. Analytic of results			
6. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	The domain and range of functions	Algebraic functions	Explain lecture for students with examples	Student's participation
2	3	The domain and range of functions	Exponential functions	Explain lecture for students with examples	Student's participation
3	3	The domain and range of functions	Examples	Explain lecture for students with examples	Student's participation
4	3	Domain and range of logarithmic	Logarithmic functions	Explain lecture for students with examples	Student's participation
5	3	Identify the behavior	Limit	Explain lecture for	Student's

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

7. 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.

10% marks for participation,
30% marks for monthly exams,
60% marks for final exam.

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.	---

Course Description Form

1. Course Name:					
Crimes of the defunct Baath Party in Iraq					
2. Course Code:					
3. Semester / Year:					
2023-2024					
4. Description Preparation Date:					
28-3-2024					
5. Available Attendance Forms:					
Lectures					
6. Number of Credit Hours (Total) / Number of Units (Total)					
30					
7. Course administrator's name (mention all, if more than one name)					
Name: Omar Yas Issa Al-Dulaimi					
Email: omar.yas@uoanbar.edu.iq					
8. Course Objectives					
<ul style="list-style-type: none"> • • 1. A descriptive statement of the political system in Iraq since the founding of the Iraqi state 1921 - until 2003, and an explanation of the stages of changing the character of the regimes and their behaviors • 2. Statement of rights and freedoms under the Baath regime after 1968 • • 3. Explaining the behavior of the Baath in the civil and military authorities..... • 			Course Objectives		
9. Teaching and Learning Strategies					
Explanation and clarification Guiding students to consult relevant sources					Strategy
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	Week

Semester (2) + written exam (10) + daily exam (5) + attendance (5) + final exam (60)	theoretical	A descriptive overview of the political systems in Iraq (1921-2003)	Crimes of the defunct Baath Party in Iraq	30	15
		The Baathist regime's violations of rights and freedoms			
		The impact of regime behaviors on society			
		The impact of the transitional phase in fighting authoritarian politics			
		The psychological field			
		Social field			
		Religion and state			
		Culture, media, and the militarization of society			
		The impact of oppression and wars on the environment			
		The use of internationally prohibited weapons and environmental pollution			
		Scorched earth politics			
		The Battle of Jassim River and its impact on the environment			
		Minefields and war remnants			
		Bombing Iraqi cities			

11. Course Evaluation

12. Learning and Teaching Resources

	Required textbooks (curricular books any)
<p>1 Opposition to the British regime and the referendum by the religious authority)</p> <p>3. Ahmed Chalabi's memoirs: How we assassinated Saddam's regime</p> <p>Present problems and future options</p> <p>2. History of Iraqi ministries during the royal era (opposite to the British mandate</p> <p>4. The Iraq Liberation Law and Support for the Opposition Regime</p> <p>.International responsibility for committing crimes</p> <p>The Iraqi opposition's roots and entitlements</p>	Main references (sources)

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

Course Description Form

1. Course Name:					
Intermediate Accounting 2					
2. Course Code:					
م مت 22192					
3. Semester / Year:					
First Semester / 2023/2024					
4. Description Preparation Date:					
14/ 02/ 2024					
5. Available Attendance Forms:					
Attendance only					
6. Number of Credit Hours (Total) / Number of Units (Total)					
60 hours during the semester, 4 hours per week.					
7. Course administrator's name (mention all, if more than one name)					
Name: Mustafa Abdulqader Suwaid Email: mustafa.suwaid@uoanbar.edu.iq					
8. Course Objectives					
Teaching the student the methods of obtaining tangible and intangible fixed assets, their extinction (amortization), and methods of disposal, in addition to clarifying the concept of financial investments and their types and how to evaluate and disclose them in the financial statements, as well as learning how to account for inventory and inventory methods.			<ul style="list-style-type: none"> • • • 		
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4		Accounting for inventory – a theoretical framework		Monthly exams + daily exams
2	4		Accounting for inventory according to the periodic and		

			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 securities		
7	4		Evaluation and disclosure of the 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 Evaluation

The student's evaluation will be 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 any)

Main references (sources)

Intermediate Accounting, Donald E. Kieso, and Others

Electronic References, Websites

Course Description Form

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		<ol style="list-style-type: none"> 1. Education strategy collaborative concept planning. 2. Brainstorming education strategy. 3. Education strategy notes series 			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3		1-Accountin treatments for advances		
2	3		2- Temporary advances		
3	3		3-Permanent advances		
4	3		4-Permanent advances		
5	3		5-Credit advances		
6	3				

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

Course Description Form

1. Course Name:					
Accounting for non-profit units					
2. Course Code:					
2221 m ok					
3. Semester / Year:					
The second course 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: waleed khalid Hindi Email: Walid.khalid@uoanbar.edu.iq					
8. Course Objectives					
Course Objectives			<p>A- Introducing the nature and concept of accounting for non-profit units</p> <p>B- Determine the objectives of accounting for non-profit units</p> <p>T- Determine the foundations and standards for accounting for non-profit units</p> <p>W- Identify the concept and structure of the accounting system and its elements</p> <p>C- The student's understanding of how to prepare final accounts and balance sheets in non-profit units</p>		
9. Teaching and Learning Strategies					
Strategy		<p>1. Education strategy collaborative concept planning.</p> <p>2. Brainstorming education strategy.</p> <p>3. Education strategy notes series</p>			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	The student understands the topic	The concept and characteristics of non-profit units and	Theoretical and practical	quiz

			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	accounting treatments in government hotels		
15	3	The student understands the topic	Financial statements in government hotel activity	Theoretical and practical	quiz

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

Course Description Form

1. Course Name:						
Public finance						
2. Course Code:						
2222 م مع						
3. Semester / Year:						
Second course/ 2023-2024						
4. Description Preparation Date:						
28/3/2024						
5. Available Attendance Forms:						
Physical presence						
6. Number of Credit Hours (Total) / Number of Units (Total)/						
30 hours / 15 units						
7. Course administrator's name (mention all, if more than one name)						
Name: Marwan Abdul Rassol Hamoudi marwanhamoddi@uoanbar.edu.iq						
8. Course Objectives						
Course Objectives			The aim of this lecture is to help students learn about topic of public finance. Therefore, theory should often be blended with practice to give the student a general understanding of public finance			
9. Teaching and Learning Strategies						
Strategy		Explain of lecture and solve the practical cases daily, quarterly and final Theoretical, practical tests				
10. Course Structure						
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method	
1	2		The concept of public finance and its development	student grouping	Quiz,	
2	2		Characteristics of general and specific needs			
3	2		Public and private finance		Explain the curriculum theoretically and then start with practical cases	Share student responses
4	2		Overhead expenses			
5	2		Overhead controls			
6	2		Overhead limits			
7	2		First month exam			
8	2		Economic effects of expenditures	daily Lessons Preparation,		
9	2		The phenomenon of increasing public expenditures			
10	2		Public revenues			
11	2		State economic revenues			
12	2		Second month exam			

13	2		Sovereign state revenues		
14	2		Compulsory loan, general and tax		
15	2		New cash issue	—	—

11. 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 Name:					
Operations Research					
2. Course Code:					
2223 م ب ح					
3. Semester / Year:					
Second/ 2023-2024					
4. Description Preparation Date:					
27/1/2024					
5. Available Attendance Forms:					
Only attendance					
6. 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: mushtaqth78@uoanbar.edu.iq					
8. Course Objectives					
Course Objectives			Teach students some programs of operations research and their use in the practical field. Teach students important topics in production planning and , optimal allocation of scarce resources.		
9. Teaching and Learning Strategies					
Strategy		5. Mathematical formulations for decision-making problems 6. Analytic of results			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Mathematical programming for of issues facing planning process	Mathematical formulation of linear programming	Explain lecture for students with examples	Student's participation
2	3	Use results contributed in the optimal decision	Methods for solving mathematical models for linear programming, the graphical method, and	Explain lecture for students with examples	Student's participation

			the simplified method		
3	3	Convert primal model to its dual model	Dual Program	Explain lecture for students with examples	Student's participation
4	3	Assign jobs to organizations	Chp 2/ Assignment models	Explain lecture for students with examples	Student's participation
5	3	Discuss results	Hungarian method	Explain lecture for students with examples	Student's participation
6	3	Exam 1	---	---	----
7	3	Formulate problems facing transportation sectors	Chp 3/ Transportation models	Explain lecture for students with examples	Student's participation
8	3	Discuss results	North-west corner method, least cost method	Explain lecture for students with examples	Student's participation
9	3	Discuss results	Vogel's approximation method	Explain lecture for students with examples	Student's participation
10	3	Use the mathematical formulation in Managing and implementing projects	Chp 4/ Network projects	Explain lecture for students with examples	Student's participation
11	3	Determine the optimum time to complete a project	PERT method	Explain lecture for students with examples	Student's participation
12	3	Formulate strategies for organizations mathematically	Chp 5/ Game theory	Explain lecture for students with examples	Student's participation
13	3	Methods of comparison between different strategies, analysis of results	Graphical method	Explain lecture for students with examples	Student's participation
14	3	Methods of comparison between different strategies, analysis of results	Linear programming method	Explain lecture for students with examples	Student's participation
15	3	Exam	----	---	---
11. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports,...etc.					
10% marks for participation, 30% marks for monthly exams, 60% marks for final exam.					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			مرتبي، 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 (scientific journals, reports...)	Papers published in prestigious journals
Electronic references, websites.	---

Course Description Form

1. Course Name:					
Accounting in English 2					
2. Course Code:					
22242 م من					
3. Semester / Year:					
2023-2024					
4. Description Preparation Date:					
1-2-2024					
5. Available Attendance Forms:					
Classroom					
6. Number of Credit Hours (Total) / Number of Units (Total)					
45 hours – 3 hours weekly					
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		Teaching accounting about:			
		1- Fixed assets and depreciation			
		2- Inventory accounting			
		3- Accounting for debtors			
		4- Accounting for financial investments			
9. Teaching and Learning Strategies					
Strategy		1- Clarifying the theoretical dimensions of the topics covered in the course			
		2- Solve practical exercises			
		3- Discussion with students regarding the given topics			
		Daily and monthly exams			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3		Fixed assets	Theoretical Exercises	Exams
2	3		Fixed assets		
3	3		Fixed assets		
4	3		depreciation		
5	3		depreciation		
6	3		Inventory accountin		
7	3		Inventory accountin		
8	3		Inventory accountin		
9	3		exam		
10	3		Accounting for debt		
11	3		Accounting for debt		

12	3		Accounting for financial investment		
13	3		Accounting for financial investment		
14	3		Accounting financial investment		
15	3		exam		
11. Course Evaluation					
monthly exams 30 daily exams 10 annual exams 60					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)					
Main references (sources)			Intermediate accounting, Kieso, 2018		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course Description Form

1. Course Name:					
Cost accounting 1					
2. Course Code:					
م مك 1 1325					
3. Semester / Year:					
-2023-2024					
4. Description Preparation Date:					
22-3-2024					
5. Available Attendance Forms:					
In presence					
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: Mohammed Radi Abdul-Kadim Email: mohammedalagely@uoanbar.edu.iq					
8. Course Objectives					
<p>Course . To introduce the fundamental concepts of cost accounting, providing them with a comprehensive understanding of its principles and practices.</p> <p>2. To enable students to understand the various elements of cost, including direct and indirect costs, and how to classify and control them effectively.</p> <p>3. To develop students' skills in controlling and accounting for material costs, including understanding the importance of inventory management and cost control techniques.</p> <p>4. To enhance students' knowledge and skills in controlling and accounting for labor costs, including understanding labor cost calculation methods and the importance of labor efficiency.</p>				<ul style="list-style-type: none"> • • • 	
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2 Hours	Concept of Cost Accounting, Objectives of Cost Accounting, Comparison	Concept of Cost Accounting, Objectives of Cost Accounting, Comparison between Cost Accounting and	Explaining the scientific material explaining the topic explaining the idea related to the topic and writing notes about it	Monthly written exams and the end-of-year exam.
2					

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

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

13		Allocation of Indirect Industrial Costs.	Accounting for Indirect Industrial Costs.		
14		Methods of Distributing Service Center Costs to Production Centers. Continuation of Distribution Methods.			
15		Accounting for Indirect Industrial Costs. SECOND EXAM			

11. Course Evaluation

The distribution is as follows: 20 marks for monthly and daily exams for the first month. 20 marks for monthly and daily exams for the second month. 60 marks for final exams

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Cost Accounting: Between Theory and Practice Authors: Dr. Alaa Jasim Salman, Sabiha Saleh Al-Sulayfani
Main references (sources)	

Course Description Form

1. Course Name:					
Unified accounting system2					
2. Course Code:					
2333 م 2					
3. Semester / Year:					
Second semester/2023-2024					
4. Description Preparation Date:					
25/3/2024					
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: M. M. Omar Muhammad Arkhad Email: omar.mohammed@uoanbar.edu.iq					
8. Course Objectives					
Course Objectives	<ul style="list-style-type: none"> • Introducing the student to the theoretical framework of the unified accounting system and explaining the foundations, concepts, and methods of accounting treatments according to the unified accounting system, etc. • 				
9. Teaching and Learning Strategies					
Strategy	<ol style="list-style-type: none"> 1. Education strategy collaborative concept planning. 2. Brainstorming education strategy. 3. Education strategy notes series 				
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 2 3 4 5 6 7 8 9 10 11		Increasing the student's knowledge of methods for processing the account of resources generated from commodity, service, and commercial activity, as well as accounting treatments for the financial statements, final accounts, and financial statements required to be prepared and processed during the period.	Calculating resources, financial statements, costs, planning budget extinction ratio tables, and mechanizing the unified accounting system.	<input type="checkbox"/> Explaining the scientific materia through direct presentation <input type="checkbox"/> Solve exercises and examples for each calculation <input type="checkbox"/> Doing homework <input type="checkbox"/> Using modern learning methods giving lectures	Weekly, monthly, daily written exams and the end-of-year exam
11. Course Evaluation					

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc	
12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	
Main references (sources)	The Unified Accounting System book by Professor Dr. Saud Jayed Shakur
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:					
Tax Accounting					
2. Course Code:					
1328 م مض					
3. Semester / Year:					
First semester 2023-2024					
4. Description Preparation Date:					
28-3-2024					
5. Available Attendance Forms:					
Classroom attendance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
45/45					
7. Course administrator's name (mention all, if more than one name)					
Name: Adel Mowafq Kadim					
Email: Adel89@uoanbar.edu.iq					
8. Course Objectives					
Course Objective	<ul style="list-style-type: none"> • Increasing students' experience and knowledge of the laws that regulate the tax process, starting from determining the scope of the tax application until collection. • Knowledge of tax accounting procedures, how to calculate taxes, and determine the taxes payable in light of the amended income tax law applied in the General Tax Authority in Iraq. 				
9. Teaching and Learning Strategies					
Strategy	<ul style="list-style-type: none"> • Explanation, clarification, and giving practical exercises through scientific lectures. • Theoretical, practical, daily, semester and final exams • Directing students to websites. 				
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Tax concept	The concept of tax, its objectives, rules and legal basis, the tax structure in Iraq, and the division of taxes according to their type and price	Detailed and expanded explanation by the professor, with the help of the necessary diagrams and examples	A written exam + the student's discussions, his way of thinking, and his presentation of his ideas in the lecture
2	3	Evasion and double taxation	Tax evasion, its causes and methods of treatment, tax avoidance, double taxation and its types		

3	3	Tax accounting	The concept of tax accounting and the components of the tax system		
4	3	Taxable income	The different concepts of income, the concept of tax income, and the sources of income that are taxed		
5	3	Scope of application of the tax	Scope of application of the tax		
6	3	Annual tax	Annual tax		
7	3	Semester exam			
8	3	Tax allowances and exemptions	Tax allowances and exemptions		
9	3	Methods for estimating taxable income	Methods for estimating taxable income		
10	3	Deductible expenses (discounts)	Deductible expenses (discounts)		
11	3	Losses and how to treat them tax-wise	Losses and how to treat them tax-wise		
12	3	Property tax	Property tax		
13	3	Semester exam			
14	3	Article review			
15	3				
11. Course Evaluation					
Semester (30) + daily exam (10) + final exam (60)					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Book of Financial Legislation and Tax Accounting (Talal Mahmoud Kadawi)		
Main references (sources)			Tax Accounting Book: Its Legal Frameworks and Practical Applications (Saud Jayed Mashkoor, Qasim Muhammad Abdullah Al-Baaj and Najm Abdul Aliwi Al-Karaawi)		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course Description Form

1. Course Name:					
Accounting for non-profit units					
2. Course Code:					
2221 موع					
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 Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	The student understands the topic	The concept and characteristics of non-profit units and the nature of their activities	Theoretical and practical	quiz
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 topic	Accounting organization and accounting treatments in government hotels	Theoretical and practical	quiz

15	3	The student understands the topic	Financial statements in government hotel activity	Theoretical and practical	quiz
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, if any)					
Main references (sources)					
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course Description Form

1. Course Name:					
Natural resources accounting					
2. Course Code:					
2332 م مص					
3. Semester / Year:					
Chapter one 2023 -2024					
4. Description Preparation Date:					
1-2-2024					
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: Ridha Ali Abdullah Email: ridhaali@uoanbar.edu.iq					
8. Course Objectives					
Course Objectives			<ul style="list-style-type: none"> During this chapter, I discussed the basic topics related to oil accounting, including accounting treatments in oil companies, the method of treating revenue expenses and successful efforts, methods of calculating amortization for unprepared contracts through assignment or converting them into productive contracts, and final accounts in oil companies 		
9. Teaching and Learning Strategies					
Strategy		<ol style="list-style-type: none"> 1. Education strategy collaborative concept planning. 2. Brainstorming education strategy. 3. Education strategy notes series 			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3		1-Characteristics of extractive industries activity		
2	3				

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 successful		
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 stage		
			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 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

Course Description Form

1. Course Name:					
Unified accounting system2					
2. Course Code:					
2333M 2 م نظ					
3. Semester / Year:					
Second semester/2023-2024					
4. Description Preparation Date:					
25/3/2024					
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 : Omar Muhammad Arkhad Email: omar.mohammed@uoanbar.edu.iq					
8. Course Objectives					
Course Objectives	<ul style="list-style-type: none"> Introducing the student to the theoretical framework of the unified accounting system and explaining the foundations, concepts, and methods of accounting treatments according to the unified accounting system, etc. 				
9. Teaching and Learning Strategies					
Strategy	<ol style="list-style-type: none"> Education strategy collaborative concept planning. Brainstorming education strategy. Education strategy notes series 				
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
		Increasing the student's knowledge of methods for processing the account of resources generated from commodity, service, and commercial activity, as well as accounting treatments for the financial statements, final accounts, and financial statements required to be prepared and processed during the period.	Calculating resources, financial statements, costs planning budget extinction ratio tables, and mechanizing the unified accounting system.	<input type="checkbox"/> Explaining the scientific materia through direct presentation <input type="checkbox"/> Solve exercises and examples for each calculation <input type="checkbox"/> Doing homework <input type="checkbox"/> Using modern learning methods giving lectures	Weekly, monthly, daily written exams and the end-of-year exam
11. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily					

preparation, daily oral, monthly, or written exams, reports ... etc	
12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	
Main references (sources)	The Unified Accounting System book by Professor Dr. Saud Jayed Shakur
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:					
English language					
2. Course Code:					
3. Semester / Year:					
Semester system-2023-2024					
4. Description Preparation Date:					
22-3-2024					
5. Available Attendance Forms:					
In presence					
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: Mohammed Radi Abdul-Kadim Email: mohammedalagely@uoanbar.edu.iq					
8. Course Objectives					
Course: Introduce cost allocation methods: traditional and activity-based costing. 2, Teach activity-based costing principles and its advantages. 3. Provide practical exercises on activity-based costing. 4.Explain inventory management, especially Just-in-Time (JIT) principles. 5. Introduce the Backflush Costing System. 6.Teach basics of joint products and by-products, and methods for cost allocation. 7.Analyze sales mix variances using actual and budgeted data. 8. Provide practical exercises to reinforce concepts..					<ul style="list-style-type: none"> • . • . • .
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2 Hour	Cost Allocation: Traditional Method and Activity-Based	Cost Allocation: Traditional Method and Activity-Based Costing	Explaining the scientific material explaining the topic explaining the idea related to the topic	Monthly written exams and the end-of-year exam.

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

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

		Variance - Exercises and Practices - Exercises and Practices	- Static Budget Variance - Sales and Revenue Mix Variances - Sales Quantity Variance - Sales Mix Variance - Exercises and Practices - Exercises and Practices Second exam		
11. Course Evaluation					
The distribution is as follows: 20 marks for monthly and daily exams for the first month. 20 marks for monthly and daily exams for the second month. 60 marks for final exams					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Cost Accounting A Managerial Emphasis - Fifteenth Edition Charles T. Horngren ,Srikant M. Datar ,Madhav Rajan		

Course Description Form

1. Course Name:					
Auditing					
2. Course Code:					
2335 مرق					
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@uanbar.edu.iq					
8. Course Objectives					
Providing the student with everything related to international auditing standards and 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. Also providing the student with a set of local audit evidence.					<ul style="list-style-type: none"> • .. • .. • ..
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3 Hours		Introduction to auditing in the public and private sectors	Explaining the scientific material	Monthly written exams and the end-of-year exam.
2			The theoretical framework for auditing	explaining the topic	
3			Auditing standards	explaining the ideas related to the topic	
4			Mistakes	and writing notes about it	
5			Cheating	2- Asking questions	
6			the first exam	students and	
7			Worksheets	participating in	
8			Audit program	arriving at the	
9			Audit program	required solutions	
10			Proof of evidence		
11			Proof of evidence		
12			Second exam		
13					
14					
15					

			Internal Control internal audit Auditor's report		
11. Course Evaluation					
The distribution is as follows: 20 marks for monthly and daily exams for the first month. 20 marks for monthly and daily exams for the second month. 60 marks for final exams					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Methodical and assistance books, as well as relevant laws and instructions. - Standards issued by the International Federation Accountants. - Lectures prepared by the subject professor.		
Main references (sources)					
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course Description Form

1. Course Name:					
Cost accounting 2					
2. Course Code:					
2334 م مك					
3. Semester / Year:					
Semester system-2023-2024					
4. Description Preparation Date:					
22-3-2024					
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: Mohammed Radi Abdul-Kadim Email: mohammedalagely@uoanbar.edu.iq					
8. Course Objectives					
Course The objectives for the semester:					•
1- Introducing the student to traditional cost systems.					•
2- Familiarizing the student with the job order costing system.					•
3- Familiarizing the student with the process costing system.					
4- Methods of cost determination and aggregation.					
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4Hours	-Production Order System	-Production Order System	Explaining the scientific material explaining the topic explaining the idea related to the topic and writing notes about it 2- Asking questions students and participating in arriving at the required solutions	Monthly written exams and the end-of-year exam.
2		-	-		
3		Production Order System	Production Order System		
4		-	-		
5		Production Order System	Production Order System		
6		Production Order System	Production Order System		
7		Production Order System	Production Order System		

8		-Production PROCESS System	-Production PROCESS System		
9			Production PROCESS System		
10		Production PROCESS System			
11		First Month Exam	First Month Exam -Production PROCESS System		
12		-Production PROCESS System	-Production PROCESS System		
13		-Production PROCESS System	-Production PROCESS System		
14		-Production PROCESS System	-Production PROCESS System		
15		-Production PROCESS System	-Waste in the Production - Production PROCESS System Waste in the Production Stage System		
		-Waste in the Production - Production PROCESS System	- Methods of Cost Determination and Aggregation		
		Waste in the Production Stage System	- Total Cost Method		
		- Methods of Cost Determination and Aggregation	- Total Cost Method -Variable Cost Method		
		- Total Cost Method	-Output Method - Production Order System		
		- Total Cost Method -Variable Cost Method -Output Method			

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

Course Description Form

1. Course Name:					
Advance cost accounting 2					
2. Course Code:					
3. Semester / Year:					
Semester system-2023-2024					
4. Description Preparation Date:					
22-3-2024					
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: Mohammed Radi Abdul-Kadim Email: mohammedalagely@uoanbar.edu.iq					
8. Course Objectives					
Course: Introduce cost allocation methods: traditional and activity-based costing. 2, Teach activity-based costing principles and its advantages. 3. Provide practical exercises on activity-based costing. 4.Explain inventory management, especially Just-in-Time (JIT) principles. 5. Introduce the Backflush Costing System. 6.Teach basics of joint products and by-products, and methods for cost allocation. 7.Analyze sales mix variances using actual and budgeted data. 8. Provide practical exercises to reinforce concepts..				<ul style="list-style-type: none"> • • • 	
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2 Hours	Cost Allocation: Traditional Method and Activity-Based Costing	Cost Allocation: Traditional Method and Activity-Based Costing	Explaining the scientific material explaining the topic related to the topic and writing notes about it	Monthly written exams and the end-of-year exam.
2		Cost Allocation: Traditional		2- Asking questions students and	

3	Method and Activity-Based Costing - Introduction to Activity-Based Costing	Activity-Based Costing - Introduction to Activity-Based Costing	participating in arriving at the required solutions
4	- Exercises on Activity-Based Costing	- Exercises on Activity-Based Costing	
5	- Inventory Management, Just-in-Time	- Inventory Management, Just-in-Time	
6	- Backflush Costing System	- Backflush Costing System	
7	- Exercises and Practices on Just-in-Time Production and Purchasing System	- Exercises and Practices on Just-in-Time Production and Purchasing System	
8	- Joint Products and By-Products	- Joint Products and By-Products	
9	- Basics of Joint Cost	- Basics of Joint Cost	
10	- Primary Products, Joint Products, and By-Products	- Primary Products, Joint Products, and By-Products	
11	- Split-Off Points	- Split-Off Points	
12	- Approaches to Allocating Joint Costs	- Approaches to Allocating Joint Costs	
13	- Sales Value at Split-Off Point Method	- Sales Value at Split-Off Point Method	
14	- Physical Units Method	- Physical Units Method	
15	- Relative Net Realizable Value Method	- Relative Net	

		<ul style="list-style-type: none"> - Sales Value at Split-Off Point Method - Physical Units Method - Relative Net Realizable Value Method - Sales Mix Variance Analysis - Actual and Budgeted Data Sales Mix Variance Analysis - Actual and Budgeted Data - Flexible Budget Variance - Static Budget Variance - Sales and Revenue Mix Variances - Sales Quantity Variance - Sales Mix Variance - Exercises and Practices - Exercises and Practices 	<p>Realizable Value Method</p> <ul style="list-style-type: none"> - Approaches to Allocating Joint Costs - Sales Value at Split-Off Point Method - Physical Units Method - Relative Net Realizable Value Method - Sales Mix Variance Analysis - Actual and Budgeted Data Sales Mix Variance Analysis - Actual and Budgeted Data - Flexible Budget Variance - Static Budget Variance - Sales and Revenue Mix Variances - Sales Quantity Variance - Sales Mix Variance - Exercises and Practices - Exercises and Practices <p>Second exam</p>		
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11. Course Evaluation	
The distribution is as follows: 20 marks for monthly and daily exams for the first month. 20 marks for monthly and daily exams for the second month. 60 marks for final exams	
12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Cost Accounting A Managerial Emphasis - Fifteenth Edition Charles T. Horngren ,Srikant M. Datar ,Madhav 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	

Course Description Form

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					
Strategy		<ol style="list-style-type: none"> 1. Education strategy collaborative concept planning. 2. Brainstorming education strategy. 3. Education strategy notes series 			
22. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4		1-The concept of agricultural activity and its characteristics 2-Methods of exploiting agricultural lands		
2	4				
3	4				
4	4				
5	4				
6	4				
7	4				

8	4		3-Accounting for agricultural materials		
9	4				
10	4				
11	4		4-Accounting for automated and human work		
12	4				
13	4		5-Lists of agricultural costs		
14	4		6-the first exam		
15	4		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		

23. Course Evaluation

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

24. Learning and Teaching Resources

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

Course Description Form

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@uanbar.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 service provided by them.					<ul style="list-style-type: none"> • • •
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3 Hours		An introductory introduction to standards	Explaining th scientific material by explaining th topic, explaining th ideas related the topic, and writing notes about it 2- Asking questions to students and participating arriving at th	Monthly written exams and the end of-year exam.
2			199-200		
3			Responsibilities		
4			299 -200		
5			Responsibilities		
6			299 -200		
7			Planning 399-300		
8			Internal Control		
9			499 -400		
			Evidence 599-500		
			Evidence 599-500		
			Benefit from the work of others		
			699 -600 Auditing		

10			Standard1009	required	
11			Auditing Standard 700	solutions	
12			Internal audit evidence		
13			Internal audit evidence		
14			Internal audit evidence		
15			Exam		

11. Course Evaluation

The distribution is as follows: 20 marks for monthly and daily exams for the first month. 20 marks for monthly and daily exams for the second month. 60 marks for final exams

12. Learning and Teaching Resources

Required textbooks (curricular books, any)	Methodical and assistance books, as well as relevant laws and instructions. - Standards issued by the International Federation of Accountants. - Lectures prepared by the subject professor.
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:					
Managerial Accounting 1					
2. Course Code:					
3. Semester / Year:					
2023-2024					
4. Description Preparation Date:					
Oct. 1 2023					
5. Available Attendance Forms:					
Classroom attendance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
1440					
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		To learn : 1- Basic concepts of management accounting 2- Functions and basic characteristics of managerial accounting 3- Use cost-volume-profit analysis 4- Cost-volume-profit analysis applications 5- Various operational decisions			
9. Teaching and Learning Strategies					
Strategy		1- Discussing the theoretical aspects of management accounting 2- Discuss applied cases and solve exercises			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1,2 3,4 5,6 7,8 9,10 11,12 13,14			Basic concepts Basic concepts Functions and basic characteristics cost-volume-profit analysis cost-volume-profit analysis operational decisions	Theoretical And solving an Exercises	Daily And Monthly exams
11. Course Evaluation					

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:					
Managerial Accounting 2					
2. Course Code:					
24432 م أد					
3. Semester / Year:					
2023-2024					
4. Description Preparation Date:					
1-2-2024					
5. Available Attendance Forms:					
6. Number of Credit Hours (Total) / Number of Units (Total)					
4 weekly					
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			TO learn : 1- the basic concepts of capital budgeting 2- Basic applications of capital budgeting 3- Evaluation of capital projects 4- Basic concepts of responsibility accounting		
9. Teaching and Learning Strategies					
Strategy		3- Discussing the theoretical aspects of management accounting 4- Discuss applied cases and solve exercises			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1,2,3			Capital budget	Theoretical And solving a Exercises	Daily And Monthly Exams
4,5,6			Capital budget		
7,8,9,10			Capital budget		
,11,12			Responsibility accounting		
11. Course Evaluation					
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:					
International financial reporting standards					
2. Course Code:					
2445 م ا غ					
3. Semester / Year:					
Semester system					
4. Description Preparation Date:					
2024/10/ 3					
5. Available Attendance Forms:					
In presence					
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@uanbar.edu.iq					
8. Course Objectives					
Providing the student with everything related to international auditing standards and 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. Also providing the student with a set of local audit evidence.					<ul style="list-style-type: none"> • • •
9. Teaching and Learning Strategies					
Strategy					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2 Hours		Financial reporting	Explaining the scientific material by explaining the topic, explaining the ideas related to topic, and writing notes about it	Monthly written exams and the end-of-year exam.
2			Accounting standards		
3			Standards drafting organization		
4			conceptual framework		
5			Business combination		
6			the first exam		
7			Disclosure		
8			Measurement		
9			Operating sectors		
10			Consolidated lists		
11			Joint arrangements		
12			Second exam		
13			Fair value		
14			Revenue recognition		

15			Financial lease	participati in arriving the requir solutions	
11. Course Evaluation					
The distribution is as follows: 20 marks for monthly and daily exams for the first month. 20 marks for monthly and daily exams for the second month. 60 marks for final exams					
12. Learning and Teaching Resources					
Required textbooks (curricular book if any)			Methodical and assistance books, as well as relevant law and instructions. - Standards issued by the International Federation of Accountants. - Lectures prepared by the subject professor.		
Main references (sources)					
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course Description Form

1. Course Name:					
Accounting theory					
2. Course Code					
م نظر 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					
<p>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 expanding students' ideas about contemporary accounting problems produced by environmental changes in measuring and presenting them in financial reports.</p>					
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
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 build accounting theory		
7	3		The behavioral and predictive		

			approaches in building accounting theory		
8	3		First month exam		
9	3		The need for a conceptual framework for accounting and financial reporting		
10	3		Formulating accounting objectives and basic assumptions in accounting		
11	3		Conceptual framework - concepts of financial statement elements		
12	3		Conceptual framework - concepts 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.					