		First Stage					
First Semester			Second Semester				
Numbering							
		Credit Hours	v	Credit Hours			
1	Financial Accounting(1)	5	Financial Accounting(2)	5			
2	Principles of management	2	General Mathematic (1)	3			
3	Principles of management	2	Principles of Statistics	3			
4	Computer (1)	4	Computer (2)	4			
5	Arabic Language	2	English Reading	2			
6			Human Rights	2			
Second Stage							
	First Semester		Second Semester				
Numbering	Subjects	Credit Hours	Subjects	Credit Hours			
1	Accounting E(1)	4	Accounting E(2)	4			
2	Intermediate Accounting	1 5	Intermediate Accounting 2	2 5			
3	Business Law	3	Nonprofit Accounting	3			
4	Financial Mathematic	2	General Financial	2			
5	Application Accounting	4	Operations Researches Accounting E	3			
6	Governance Accounting(1) 4	Governance Accounting(2) 2			
7	Trading Electronic	3					
		Third Stage					
Numbering	First Semester		Second Semester				
	Subjects	Credit Hours	Subjects	Credit Hours			
1	Cost Accounting 1	5	Natural Recourses Accounting	4			
2	Tax Accounting	4	Uniform Accounting System 2	3			

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3	Financial list Analysis	4	Cost Accounting(2)	5		
4	Financial Facilities Accounting	4	Auditing & Controlling	3		
5	Companies Accounting	5	Training Accounting	4		
6	Uniform Accounting System 1	3	Research Ethics & Methods			
7	English Language	2				
Fourth Stage						
Numbering	First Semester		Second Semester			
	Subjects	Credit Hours	Subjects	Credit Hours		
1	Advanced Cost Accounting 1	5 5	Advanced Cost Accounting(2)	5		
2	Management Accounting 1	5	Management Accounting2	5		
3	National Auditing Standards	2	Information System	3		
4	Specialized Accounting System	2	Accounting Theory	3		
5	English Language	2	National Standards	2		
6	Auditing Standards	2	Research Ethics & Methods	2		