



The Republic of Iraq
Ministry of Higher Education and
Scientific Research
University of Basrah
College of Administration and
Economics
Quality Assurance and University

**Performance Division** 



# SELF -EVALUATION REPORT TO THE COLLEGE OF ADMINISTRATION AND ECONOMICS DEPARTMENT OF ACCOUNTING 2022/2023

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Dean of The College

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Head of Department

## **WORK TEAM**

For the purpose of preparing self -evaluation of the College of Administration and Economics the higher leaders and the quality assurance team and university performance in the college, which consists of:

| n. | Name of the manager                      | Position  | Quality Team              |
|----|--|---|---------------------------|
| 1  | Prof. Dr. Abdul Hussein Tawfiq<br>Shibli | Dean of the College   | Sarah Saadi               |
| 2  | Assist. Prof. Dr. Ammar Yousif           | Dean's Assistant for Scientific Affairs                               | Muhammad Nabil            |
| 3  | Assist. Prof. Dr. Naim Sabah<br>Jarrah   | Dean Assistant for Administrative<br>Affairs                          | Zainab Hussein            |
| 4  | Prof. Dr. Rabiaa Qasim Thujeel           | Head of the Economy Department  | Siham Nasser              |
| 5  | Prof. Dr. Muntazer Fadel Saad            | Head of the Department of Financial and Banking Sciences              | Isra Hussein Hatem        |
| 6  | prof. Dr. Hadi Abdul -Imam               | Head of the Department of Business  Administration                    | Duha Iyad                 |
| 7  | Assist. Prof. Dr. Elham Jaafar<br>Hamid  | Head of Accounting Department   | Hawra Abdul -Imam Khudair |
| 8  | Assist. Prof. Dr. Bahaa Abdul<br>Razzaq  | Head of the Statistics Department                                     | Statistical Zainab Mohsen |
| 9  | Assist. Prof. Dr. Walid Mai<br>Rudin     | Head of Administrative Information Systems Department                 | Ahmed Dawood Jassim       |
| 10 | senior manager Weam Yassin<br>Najm       | Director of the Quality Assurance and University Performance Division | Fatima Hassan Ashour      |

#### DEFINITION OF THE SELF -EVALUATION REPORT

#### Self -evaluation:

It is one of the methods used in assessing the quality of the university's performance and is carried out by the Quality Assurance Division in the institution in light of the specific controls and conditions, and the self -evaluation of a division and an administrative unit, or a scientific section, a specific academic curriculum or the entire educational institution can be (University and college).

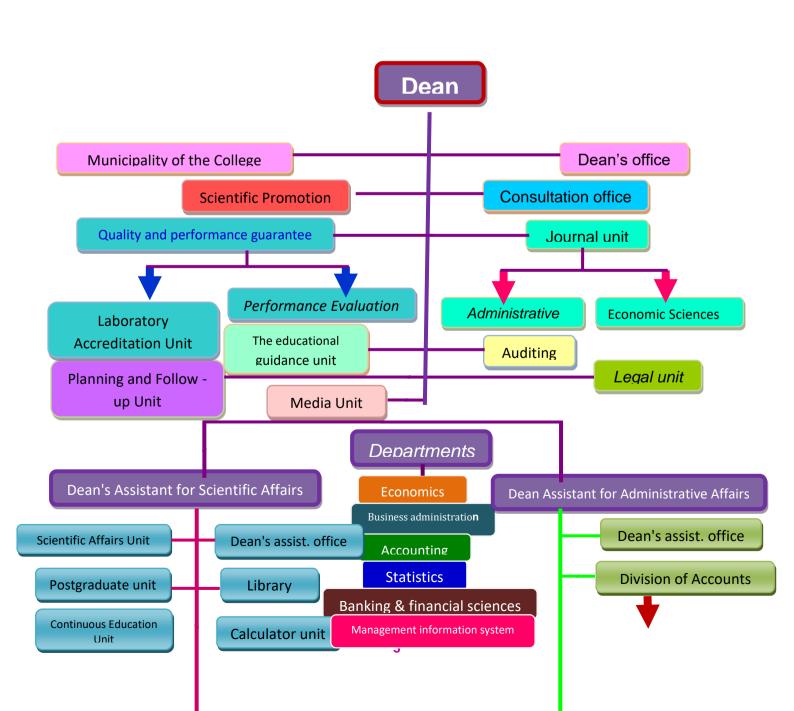
One of the principles of self -evaluation is a SWOT Analysis to determine the strengths, internal weaknesses, opportunities and external threats. The environmental survey includes analyzing the internal factors that affect university performance in light of the criteria and indicators to obtain accreditation, quality and quality to extract the aspects of strength to preserve it and weakness to improve it in the direction of providing a university climate that preserves the safety, security and dignity of students and employees and building on human rights principles that include justice, equality, respect, tolerance and integrity Transparency, lack of discrimination, empowerment, participation and focus on marginalized students. The environmental survey also includes analyzing external factors that affect university performance, including political, economic, social, cultural, legal and environmental factors to determine the opportunities available to exploit them and external risks facing the university in order to reduce its consequences to achieve results and obtain the university institution on academic accreditation. Academic accreditation:

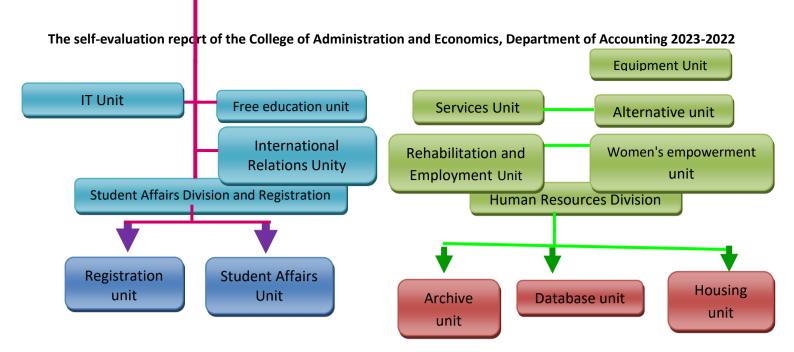
It is the set of procedures and operations carried out by the authority in order to ensure that the institution has fulfilled the conditions and specifications of the approved quality, and that its programs are compatible with the declared and adopted standards and that it has existing systems to ensure quality and continuous improvement of its academic activities in accordance with the declared controls. It is an

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 affirmation and empowerment of universities in order to obtain a distinct quality and a single identity and acknowledging that the steps taken to improve quality are successful steps.

The importance of the report and its goals the self-study of the college is an important part of the procedures for ensuring quality, as it aims at what is based on the college, its evaluation, and its improvement, and not only the definition of it, as it looks at self-study as a continuous process aimed at the following:

- 1- Analysis of the sources available to the college.
- 2- Show the achievements achieved by students at the level of academic programs provided by the college and the extent of their translation of the goals of these programs and their goals.
- 3- Evaluating the relationship between college activities and activities.
- 4- Providing a strong and effective basis for the planning and improvement of the college.
- 5- Analyzing the sources, procedures, institutional plans and its effectiveness in achieving the college's mission and goals.
- 6- Evaluating the educational achievements





The self-evaluation report for the Deanship of the College of Administration and Economics 2023-2022

#### FIRST- A HISTORICAL SUMMARY

The College of Administration and Economics was established on 9/1/1971 according to the decision of the Higher Education and Scientific Research Council (Council/D/3/A/5/Q/A) in its third session, with the issuance of the Book of Secretariat with the number (6696/262 on 9/11/1971). The college was established after the liquidation of the Law and Economy Commission, and it started work since the Basra University began as part of the University of Baghdad in 1964, then joined the Faculty of Trade and Economics of Al -Mustansiriya University - the Department of Evening Studies in the college in 1974, and the college began liquidating it since 1975, as for the duration The study in the college is four years, and thus the number of payments that graduated from the Bachelor's degree (48) batch, considering the first batch graduated the academic year 1974/1975. Its scientific construction strengthened and deepened its cognitive and social responsibility by opening postgraduate studies (1982-1983) for a master's study. And the doctorate for the academic year (1986-1987) either the Higher Diploma (20-12-2013) in the

#### DEPARTMENT OF ECONOMICS

The Department of Economics was established within the departments of the College of Arts in 1965, then he was transferred to the College of Administration and Economics when it was established in the academic year 1971/1972, and thus the number of payments that graduated (54) batch of holders of a bachelor's degree in economic sciences, given that the first batch graduated the academic year 1968/1969 And in the academic year 2014/2015 I opened three branches to specialize in the student from the third stage:

- Public Economy Branch
- ❖ Strategic Planning Branch, which closed the academic year (2016/2017)
- ❖ Oil Economy Branch
- ❖ Transportation branch for the academic year (2016/2017)

Graduate studies have opened the academic year 1982/1983 for a master's study, and the academic year 1986/1987 PhD studies, then a higher diploma study - energy economics specialization in the academic year 2012/2013.

#### THE DEPARTMENT OF BUSINESS ADMINISTRATION

was established in 1973, thus, the first batch graduated the academic year 1976/1977, thus becoming the number of payments (45) batch of a bachelor's degree in business management sciences.

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 Graduate studies have opened the academic year 1987/1988 to study a master's degree in Business Administration, and a Master's degree will be created for the academic year 2020/2021, while a doctoral study of the academic year 1992/1993, and in the academic year 2015/2016, the higher diploma opened with a specialty of strategic planning and then opened a management major Projects and quality management.

#### THE ACCOUNTING DEPARTMENT

was established in the academic year 1984/1985, where (33) graduated a bachelor's degree in accounting sciences.

Graduate studies have opened the academic year 1987/1988 for the study of the Master of Accounting Sciences, while the PhD. study of the academic year 1996/1997.

#### THE STATISTICS DEPARTMENT

was established in the academic year 1988/1989, where (30) batch of a bachelor's degree in statistical sciences graduated.

Graduate studies opened the academic year 2001/2002 to study a master's degree in statistical sciences.

#### THE BANKING & FINANCIAL SCIENCES DEPARTMENT

was established in the academic year 2002/2003, where (16) batch of a bachelor's degree in financial and banking sciences graduated.

Graduate studies have opened the academic year 2012/2013 for a master's study. As for the PhD study of the academic year 2016/2017.

#### THE DEPARTMENT OF MANAGEMENT INFORMATION SYSTEMS

was established in the academic year 2018/2019 for the morning initial study - Bachelor.

#### SECOND- VISION- MISSION- COLLEGE GOALS

The vision of the college aspires to the Faculty of Administration and Economics at Basra University to be among the world's distinguished colleges in the economic, administrative, financial and accounting areas, and to be scientifically and administratively distinguished in the quality of the service that it provides to society and stakeholders at the national, Arab and international levels, and to abide by the academic professional culture among academics and employees. In addition to the attachment of the prospects for development in the university academic practical aspects (educational, research and service).

The collection of the college of management and economy seeks in the inception of Basra to the best service of society and the frameworks that exchange interests and benefits with it, and with the university, through the precise diagnosis of their local needs and future expectations, and achieving the effective response and efficiency of these needs and expectations by ensuring the quality of all university operations and practices in the college. (Educational/ research/ consulting/ and administrative). And according to what comes ...

- 1- The best investment for the college resources and their energies through effective commitment to applying the provisions of the quality assurance system and academic accreditation related to resource allocation.
- 2- Improving the performance of human resources (an academic and functional body) by participating in specialized and developed training and development courses inside and outside the country.
- 3- Create plans and programs that ensure the use of resources (material, financial and technical) available to the college in improving the comprehensive performance of the college.
- 4- The participation of the entire body (academic and functional) and students in the decisions and practices related to them, and those that contribute to the development of the college's work and improve its performance.
- 5- Establishing a comprehensive plan that guarantees the preparation of the requirements, supplies and mechanisms that make student outcomes of the college respond to the labor market, and the satisfaction of the stakeholders.
- 6- Investing inverse nutrition information in improving the future performance of the college.

#### STRATEGIC GOALS

- Setting goals and plans that enable the college's scientific level (students and teaching).
- Developing plans and mechanisms that enable the prosecution of scientific and cognitive development in the field of the competencies of the college.
- Preparing the requirements that enable a better teaching climate for students and teachers ...
- Create appropriate opportunities to meet the college's need for scientific competencies ...
- Setting plans and providing supplies that enable improvement and expansion to respond to the labor market and community service ...
- Work to implement the requirements and take measures that enable the college to obtain an academic accreditation certificate

#### THIRD- THE SELF-EVALUATION OF THE PEOPLE AND SCIENTIFIC AND ADMINISTRATIVE UNITS

from where: -

- Organizational and administrative structure
- The improvement and development plan
- Employees numbers (need in terms of certificate and specialization)
- The planned courses subscribe to the affiliates
- The suitability of employee offices (furniture-cooling-heating-computers-lighting-hygiene)

# FIRST - THE PEOPLE AND THE SCIENTIFIC AND ADMINISTRATIVE UNITS OF THE STRUCTURE OF THE DEAN OF THE COLLEGE

- The Office of the Dean of the College
- Quality Assurance and University Performance Division
- Performance Assessment Unit
- Laboratory Accreditation Unit
- Auditing Division
- Educational Guidance Division
- Scientific promotions
- Consulting office
- The journal unit
- Economic Sciences journal
- Administrative Studies journal
- Legal unit
- Media Unit
- Planning and Follow-up Unit

# SECOND - THE PEOPLE AND THE SCIENTIFIC UNITS OF THE STRUCTURE OF THE DEAN FOR SCIENTIFIC AFFAIRS

- The Office of the Dean's Assistant for Scientific Affairs
- The Scientific Affairs Unit
- College Library Division
- Student Affairs Division and Registration
- Registration Unit
- Student Affairs Unit
- Information Technology Unit
- Graduate Studies Unit
- Calculator Unit
- Free education unit
- Continuing Education Unit

# THIRD - PEOPLE AND ADMINISTRATIVE UNITS OF THE DEAN'S ASSISTANT FOR ADMINISTRATIVE AFFAIRS

#### 1-Office of the Dean's Assistant for Administrative Affairs

#### 2-Human Resources Division

- Database unit
- Archive Unit
- Housing Unit

#### 3-Accounts Division

- 4-Equipment Unit
- 5-Services Unit
- 6-Alternative unit

#### Fourth- The quadruple analysis of the people and scientific and administrative units

## Weakness points Strong points

- 1-Delaying the answer to the scientific departments to the official books that require the answer, which led to the achievement of work.
- 2-lack of the establishment of development courses in the college despite the need for some specializations (computer and English language) and the special courses of the employees of the Quality Assurance and University Performance Division and the employees of the educational guidance unit for the rise
- 3-The small number of employees who have experience in the use of computers, and this hinders keeping pace with the development in the use of electronic archiving in the work of the people and administrative units
- 4-The lack of specialized functional cadres for administrative units such as (the Educational Guidance Unit- College Media Unit).
- 5-A lack of the number of fixed career cadres for some administrative units such as (Quality Assurance Division-Educational Guidance Division-Student Affairs Division and the magazine unit).
- 6-Increasing the numbers of students admitted outside the plan developed by the college, which leads to some difficulties that are not appropriate for the number of computers with the number of students in some laboratories.
- 7-A shortage of curriculum books compared to the numbers of college students
- 8-The small number of functional cadres (specialization in teaching practical computers) in the calculator.
- 9-Some buildings, such as the college library, are not valid and after the deanship of the college and the classroom.
- 10-The job staff accumulate in some scientific departments, the people and administrative units, which led to the presence of convincing unemployment, despite the need of some people with specialized job staff.

- 1-Follow the daily mail and answer the official books received that require the answer as quickly as possible
- 2-The desire of employees to participate in the development courses to develop performance in his work jurisdiction
- 3-Commitment to the official working hours and the spirit of cooperation between the job staff and the flexible dealing with all parties to implement the instructions and the limits of the controls
- 4-A guarantee of the quality of procedures and work mechanisms and to keep pace with scientific development in the field of work, such as the use of electronic archiving in saving the incoming and export mail
- 5-Simplify procedures to the extent possible and provide services to students by providing laboratories and classrooms, providing methodological books and modern sources and increasing working hours in the people (library Student Affairs and Registration Division and the college accounts division) to provide services to evening studies.
- 6-The presence of staff with experience, knowledge and high desire to perform the tasks and duties assigned to them and the adoption of the principle of reward and punishment in management
- 7-The rooms are suitable to work well in terms of furniture, lighting, heating and cooling.
- 8-Attention to educational and administrative guidance issues and encourage the Deanship of the Educational Guidance Division and the support and formation of unity.
- 9-Issuing an order to form a quality assurance team from the administrative staff employees

- 11-The absence of a job staff (number and administrative specialization) in the office of the Dean for Administrative Affairs and Scientific Affairs (Journal of Economic Sciences and the Journal of Administrative Studies).
- 12-Dependence of the Services Division on a job staff, which causes a lack of efficiency of work with the large number of obstacles in completing the work.
- 13-Freezing the work of the continuing education unit in terms of courses and its shortcut to train the third stage students.
- in the scientific departments and the deanship of the college, for the purpose of speeding the completion of the work of the Quality Assurance Division
- 10-The Division of Quality Assurance and University Performance in Business is evaluating the quality of the college's performance, which will be a point for studying the reality of the college and developing it for the better
- 11-Scientific publications: Issuing (3) prepared by the Economic Sciences Magazine- Issuing two numbers of the Journal of Administrative Studies for each year.

#### **Threats**

- 1 -Delaying the answer to the scientific departments to the books that require the answer, which caused the dignity of administrative work.
- 2 -The lack of the establishment of development courses in the college despite the need for some specializations (computer and English language) and special development courses for employees (Quality Assurance and University Performance Division Information Technology Unit Scientific Sections Scientific Promotions Graduate Studies Planning and Follow -up Unit The Journal Unit and the Guidance Division Educational).
- 3 -The lack of a special internet line for administrative work in the people's people and units, which makes it difficult to communicate
- 4 -The presence of some employees with a contract (daily wage) despite their good work and their experience in the work. They cannot be given job responsibility

#### **Opportunities**

- 1- Developing the communication process between units and scientific departments in the college and between the college and the external environment via the Internet for speed
- 2- Involving the employee in the development courses to improve job performance
- 3- Gaining experiences and skills from external parties, whether foreign, Arab or local, by sending the employee to participate in the courses and implement them in his field of work
- 4- Motivating the employee morally and financially to encourage him to work more accurately and carefully
- 5- Add the number of computers in the calculator laboratories and add additional display screens to the student's interest
- 6- Restore employees 'structure and distribution between the scientific

- 5 -The small number of employees who have experience in the use of the computer, and this hinders to keep pace with the development in the use of electronic archiving and the work of the people and administrative units.
- 6 -The large number of routines in administrative work, with some obstacles in the implementation of controls and instructions for their arrival late.
- 7 -Increasing the numbers of students admitted outside the plan developed by the college, which leads to some difficulties that are not appropriate for the number of computers with the number of students in some laboratories.
- 8 -A lack of methodological books compared to students' numbers
- 9 -The small number of cadres of precise specialization (computer science and computer engineering) to work in the laboratory accreditation unit and computer laboratories.
- 10 -The failure of some of the college employees to respond (administrative leaders- faculty members and employees (administrators and technicians) to the concept and culture of guaranteeing quality and university performance.
- 11 -The absence of a job staff specialized in a certificate (educational counseling) campaign for the purpose of promoting the work of the administrative division.
- 12 -The phenomenon of convincing unemployment of job cadres in (scientific departments, people and administrative units).
- 13 -Administrative structure in the non-distribution of job staff within (certificate, jurisdiction, need and experience in work)
- 14 -The lack of moral incentive for employees, such as limiting the work of the committees to specific persons with the marginalization of others
- 15- Some buildings, such as the college library, are not valid and then on the deanship of the college and the classroom.

- departments, the people and administrative units according to (certificate, experience and specialization in the performance of work) for the purpose of getting rid of persuasive unemployment and delay in work.
- 7- Spreading a culture and concept (quality assurance and university performance).
- 8- Stimulating the work of the Educational Guidance Division:
- 1- Preparing (educational guidance) committees in the scientific departments.
- 2- Carrying out periodic meetings directly with all college students for the purpose of guiding them (educationally scientific and culturally) and finding solutions to their problems.
- 3- Preparing a guideline for students.
- 9- Informing students by their scientific departments of the concept of training and positive and negative for the student 10-Developing the work of the continuing education unit by establishing development courses for the college's employees to enhance the work of the unit

Fifth- The self-evaluation of the college's condition and its scientific departments

First - College activities

The college contributed several scientific activities by holding (its annual scientific conference - its annual evaluation conference - seminars - discussion seminar) and cultural (seminars - discussion seminars) and sports in the contribution to sports matches and excellence over colleges.

Second - administrative activities

- 1- Maintenance of cooling and lighting in all classrooms and for all scientific departments, with changing and maintaining the doors and seats of the classroom
- 2- Maintenance of cooling, lighting and changing furniture for a number of administrative offices and offices of faculty members in the scientific departments
- 3- Maintenance of college bathrooms
- 4- Maintenance of electronic computer laboratories in all scientific departments and equipping them with the furniture and computers that need
- 5- Covering a number of administrative rooms in the Deanship of the College and the offices of the college members.

#### Third - scientific activities

Conferences held

- 1- Because of the Korona (covid 19) pandemic, the annual calendar conference of the College of Administration and Economics was not held.
- 2- Establishing the thirteenth scientific conference for the period (4-5/11/2020).

#### For the participant's conferences

#### **Department of Economics**

- 1- The areas of development and joint cooperation of Iraq with its regional and international surroundings and ways to develop it
- 2- The proposed economic financial policies and its impact on the world
- 3- Strategic planning work, civil society organizations
- 4- The Entrepreneurship, Innovation and Excellence Conference
- 5- The Third International Scientific Conference Green Economy and Sustainable Development
- 6- The third international scientific conference, the sustainable development between the governmental and private sectors in achieving its goals
- 7- Sustainable development and societies provide studies on the effectiveness of women in the Arab, regional and international women
- 8- The digital revolution, community transformations and cognitive paths

#### **Department of Accounting**

The pioneers and creativity in building financial and accounting policies and strategies in economic units Department of Statistics

- 1-The Asian Regional Conference on Tolerance over Cultures
- 2-The Sixth Iraqi International Al-Khwarizmi Association conference
- 3-1<sup>st</sup> international conference on Advanced Research in pure and Applied Science Al-Muthanna University College of Science
- 1- The second international scientific conference of the Faculty of Science- Al-Nahrain University
- 2- The Scientific Conference of the Faculty of Management and the Thirteenth Economy "Bad Management and Hunting in Economic Resources"

3-Iraqi Academics Syndicate 1nd International Conference for Pure and Applied Sciences (IICPS)

#### **Banking & Financial Sciences Department**

IOP Conference Series: Materials Science and Engineering 2 (1), 15

#### **Management Information System**

- 1-The 2<sup>nd</sup> International Research Conference on Social Sciences & Humanities
- 2- Continuing education and development for the individual and society in the era of digital transformation

#### **Seminars**

#### **Department of Economics**

- 1- Knowledge economy and economic growth in the Arab world- reality and trends
- 2- The visions of the curriculum professors and teaching methods in the requirements for mixed education and procedures for preventing the Corona virus on the campus
- 3- Urban sustainability and application horizons- Iraq

#### **Department of Accounting**

- 1- Accounting problems related to religious endowment investments
- 2- The shift from the budget of the items to the balance of the programs
- 3- University education and auditing profession
- 4- Applying international accounting standards in the government sector
- 5- Challenges of accounting education
- 6- Drafting the transition strategy to e-learning and ensuring electronic quality
- 7- How to write a self-evaluation report for national institutional accreditation standards via the FCC Technical University platform
- 8- The reality and future of scientific research and graduate studies in Iraq

#### **Department of Statistics**

- 1- Psychological & Social Effect of Social Media Overuse
- 2- Free Video Conference
- 3- The visions of the curricula and teaching methods in the requirements of the mixed education and procedures for preventing the Corona virus at the university
- 4- Blinded Learning
- 5- Virtual Sports Forum
- 6- The Virtual Women Forum/ You, my lady
- 7- Comparing some traditional and traditional scientific capabilities with a practical application
- 8- Estimating the dependent function of the Shifted Gomertz distribution data with a practical application
- 9- Suggested treatments to enhance the quality of integrated education in accordance with educational and legal requirements
- 10- Colors economics
- 11- Intellectual extremism among young people and ways of treatment
- 12- Employment of statistical models in achieving a sustainable environment

#### **Department of management Information Systems**

- 1- Terrorism and its implications for society and development projects
- 2- Blinded Learning
- 3- The visions of the curricula and teaching methods in the requirements of education and the procedures for preventing the Corona virus on the campus

| The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 |
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| Seminars  |
| Department of Economics   |
| 1- Milestones and horizons of Chinese-contemporary Iraqi relations  |
|   |

2- The strategic importance of the Grand Port in light of the current challenges

#### **Department of Accounting**

- 1- Applying the life cycle of the product using the process of re-engineering processes in reducing costs
- 2- The effect of the company's characteristics and the review committee at the level of planning and its reflection on the financial performance
- 3- The economic effects of increasing the level of disclosure
- 4- The effect of information technology and organizational culture on the flexibility of information systems
- 5- Forexes of financial failure and the extent of compatibility
- 6- The impact of police changes on the financial performance of insurance companies
- 7- The Role of Leadership Enhanced
- 8- The organizational culture is an advanced control tool for administrative control systems
- 9- Financial reporting standards and profits, the effect of reservation and enforcement force
- 10- Self-censorship in administrative thought
- 11- Al Marketing: Robot S in the Streets Christofle Luxury Experience UAE Harvard Business Magazine
- 12- Educe Culture at Universities after Covid-19 College of Agriculture
- 13- Standards for the quality of performance in the process
- 14- Management and exchange of research papers using the Mendeley program
- 15-How to write the research plan

#### **Statistics department**

- 1- Using a Biz style to estimate a function for a risk to distribute the enlarged power function with the application
- 2- The analysis of the risk function using a COX slope model for children with cancer at (Basra Specialized Children Hospital)
- 3- Estimating the dependent function of the Shifted Comparts distribution data with a practical application
- 4- A statistical study on the use of Arfima models in prediction with a practical application
- 5- The importance of databases in building software projects
- 6- Using a Biz style to estimate the risk function to distribute the enlarged power function with the application
- 7- Analysis of a risk function using a COX slope model for children with cancer in (Basra Specialized Children Hospital)
- 8- Estimating the dependent function of the Shifted Comparts distribution data with a practical application

- 9- Statistical study on the use of Arfima models
- 10- In prediction with a practical application
- 11- To write sources and research
- 12- How to choose your personal computer specifications
- 13- Attending the electronic session (climatic changes: its causes and effects at sea level

#### **Department of Financial and Banking Sciences**

- 1- The Role of the Iraqi Green Banks in Achieving Sustainable Development
- 2- Analysis and measurement of financial sustainability in Algeria and Iraq for the year (1990-2016) (evaluation)
- 3- The economic reality of crimes in Iraq after 2003
- 4- The efficiency of the capital market and its impact on the market value of securities is an applied study of a sample of banks listed in the Iraq Stock Exchange for the period 2015-2019
- 5- Tax compliance between the application of the law and the violation of banking secrecy

#### Study groups

- 1- The economic evaluation of the white paper
- 2- Accounting doctorate at the British University- Kent University
- 3- Culture and accounting standards
- 4- The impact of police changes on the financial performance of insurance companies
- 5- Designing an integrated framework to evaluate the performance of government service units / applied study
- 6- The possibility of applying the cost system on the basis of the activities based on PFABC in Iraqi industrial companies and the effect of the competitive advantage
- 7- Modeling and predicting electric load fluctuations with the slope of the vector supporting with chaotic algorithms the southern region as a model
- 8- The analysis of the risk function using the Cox\_ regression for children with cancer at Basra Specialized Hospital for Children
- 9- Vision of curricula and teaching methods in education requirements
- 10- Integrated education
- 11- Human development goals and obstacles
- 12- Psychology & Social Effect of Social Media Overuse
- 13- Electronic government
- 14- Training under the Korona pandemic
- 15- Radiation & Physical Methods for Treating Water Pollution
- 16- Protection of human rights Ukraine- Iraq
- 17- Terms in lease contracts
- 18- Introduction to the basics of graphic design
- 19- The power of words
- 20- Distinguished Teaching Strategies
- 21- Sports Forum Assumption

#### **Department of Economics**

- 1- The foundations of human development
- 2- The institutional and societal role in achieving the sustainable development goals 2030
- 3- Information about internal control
- 4- Anticipating the future of development in the Arab countries
- 5- Public debt in the shadow of the covid 19
- 6- Using statistical software in SPSS & Stata
- 7- The Flipped Classroom Strategy

#### **Department of Accounting**

- 1- A course for training on the Kash Kasht platform
- 2- Free accounting course

#### **Department of Statistics**

- 1- Errors in statistical analysis
- 2- The basics of Word 2010 program
- 3- Covid-19: Challenges and Solutions
- 4- Writing and publishing research in magazines within the rules of Scopas
- 5- Excavation of scientific sources in electronic offices
- 6- Learn SPSS
- 7- Analysis of time chains using Avios
- 8- IMMUNE System and Human Body
- 9- Google Workspace
- 10- Preparing electronic tests using Google Workspace applications
- 11- Electronic Test Department (Student-Professor-Tested Committee)
- 12-Test management according to the Google classroom platform
- 13-Sports medicine and rehabilitation
- 14-Distinguished teaching strategies
- 15-Terms in lease contracts
- 16-The pros and cons of social media
- 17-Introduction to the basics of graphic design
- 18-The general entrance to the basketball

#### **Department of management Information Systems**

- 1- Administrative leadership
- 2- The Skills of Managing Meetings
- 3- The safety of the Arabic language
- 4- Electronic government
- 5- Human development goals and obstacles
- 6- Training under the Korona pandemic
- 7- Psychology may present it to the health establishment in the time of epidemics and fans, covid 19, models
- 8- Parents and e-learning challenges
- 9- Investigate Clarivitoskopas magazines and detect fake and predators' magazines
- 10- Performing lectures of a human resource management course
- 11- Official messaging style
- 12- Official conversations and job contexts
- 13- Central Administration Course
- 14- Middle Administration missions
- 15- The tasks and responsibility of the middle administration
- 16- Leadership Skills

**Books** composed

#### **Department of Economics**

- 1- Economic lights
- 2- The effects of international immigration in the Arab countries
- 3- Studies in the economy and the environment
- 4- International companies and contemporary challenges
- 5- The reality of the performance of the maritime transport industry in the countries of the Gulf Cooperation Council and Iraq

#### **Department of Accounting**

Tax accounting

#### **Department of Statistics**

- 1- Modern trends in financing economic institutions in light of financial crises (collective author)
- 2- The basics of programming and statistical methods using the programming language R

#### **Department of Financial and Banking Sciences**

- 1- Value at Risk: a modern method to measure and predict finance Risks
- 2- Studies in the economy and the environment / collective authorship

#### **Published research**

#### The sum of the internationally published research - Arab and locally = 78 research

| information                         | Scientific department |   |                |                |                           |                          |       |
|-------------------------------------|-----------------------|---|----------------|----------------|---------------------------|--------------------------|-------|
|                                     | Econo<br>mics         | Busine<br>ss<br>admini<br>stratio<br>ns | Accou<br>nting | Statisti<br>cs | Banking<br>&<br>Financial | Manage<br>ment<br>System | Total |
| Published research                  | 19                    |   | 14             | 21             | 19                        | 5                        | 78    |
| Acceptable research for publication | 7                     | -                                       | 5              | 15             | 7                         | 3                        | 37    |
| Completed research                  | 2                     | _                                       | 3              | 5              | 3                         | 6                        | 19    |

#### **Fourth - Human activities**

Department of Accounting

- Visit the orphanage in the Al -Houta area
- Visit the orphanage in the Al -Jubayesh area

#### **Fifth - Cultural Activities**

- 1- The cultural seminars participated in it
- 2- The future of the auto sector, the role of data and the digitization in feeding this growth
- 3- International Organizing Coordination Plants
- 4- To protect human rights, Ukraine- Iraq
- 5- Living Ln of The Times COVID -19
- 6- E-government Ministry of Transport Maritime Transport
- 7- The future of the auto sector, the role of data and the digitization in feeding this growth

#### Sixth- College activities according to the axes of self-evaluation

The first axis - the scales of the vision, mission and goals of the college and its plans:

- Vision, message and goals: The Deanship of our college, its scientific departments, its people, and its administrative units seek to unify the vision and the message and achieve the desired goals, and publish it among its employees (teaching staff employees students) all where it was published through murals students 'reception guide the introductory booklet of the college and finally on the website of the college. Instructions and laws: Commitment to the laws and instructions erected by the Ministry of Higher Education and Scientific Research, which is characterized by the Presidency of Basra University:
- Civil Service Law (teaching staff + employees), 2008 amended
- The Law of State Employees Discipline

Student discipline law

The second axis - measures of leadership and administrative organization

• The infrastructure of the college: We show the table below

| Ν | Buildings                      | N. |
|---|--------------------------------|----|
| 1 | Number of college<br>buildings | 8  |

| 2 | The number of teaching offices   | 47   |
|---|----------------------------------|------|
| 3 | Number of administrative offices | 63   |
| 4 | The number of meeting halls      | 6    |
| 5 | Number of classrooms             | 42   |
| 6 | Number of seats                  | 3472 |
| 7 | The number of studies            | 8    |
| 8 | Number of laboratories           | 7    |
| 9 | The number of reading halls      | 2    |

#### Electronic archiving: Electronic archiving of the college was completed by 95% in terms of

- 1- Archive college employees: (two teachings and employees) by 100%. Database unit
- 2- Archive official books: 90% issued books (Dean's Office- Brigadier General Office (Scientific-Administrative)- Scientific Sections).
- 3- Research archiving: The archiving in the college library was 90%
- 4- Archive a homosexual and messages of graduate students. 97%.
- 5- Student Affairs and Registration Division: Archive in initial study students- archiving the graduates' documents by 93%
- 6- Archive grades (Master Chit) by 100% from the academic year (1980-1981)

#### The third axis - material, financial, technical, informational and human resources standards

- Maintenance of cooling and lighting in all school halls and for all scientific departments with the seats of the classroom
- Maintenance of cooling, lighting and changing furniture for all administrative offices and offices of faculty members in the scientific departments
- Maintenance of college bathrooms and their scientific departments
- Maintenance of electronic computers in computer laboratories for all scientific departments
- Providing computer laboratories, with modern computer furniture and devices (laptop)
- Preparing computer laboratories for all scientific departments with (CO2 firefighters + early warning devices + indicative panels)

#### Fourth axis - college members

- The Quality Assurance and University Performance Division conducted the quality performance evaluation of the college members of the staff:
- 1- According to the assessment forms for our college for the academic year (2022-2023) and save them electronically.
- 2- Evaluating the administrative leaders (faculty members) according to the evaluation forms for our college for the academic year (2022-2023) and preserving them electronically.

#### **Fifth Axis- Student Affairs**

- The Quality Assurance and University Performance Division conducted the performance quality evaluation by the total students for each of:
- 1- The college members by the student for the academic year (2021-2022) for the academic stages (second- third- fourth) and for all scientific departments.
- 2- The quality of the college's performance, as the college was evaluated by students of the fourth stage of the academic year (2022-2023) for all scientific departments.
- 3- The quality of the performance of the final (electronic) exams for the academic year (2022-2023), where the college students were evaluated for all levels and scientific departments.

• The Quality Assurance and University Performance Division issued a guide for receiving new students for the academic year (2022-2023), which includes (conditions for admission and graduation-goals-a definition of scientific departments-student discipline instructions). It was distributed to students of the first stage and for the morning and evening studies within the voices of admission to the college. It was published on the Quality Assurance Division page on the college's website.

#### **Cultural and humanitarian activities**

- 1- The cultural seminars participated in it
- 2- The future of the auto sector, the role of data and the digitization in feeding this growth
- 3- International Organizing Coordination Plants
- 4- To protect human rights, Ukraine- Iraq
- 5- Living Ln the of Times COVID -19
- 6- E-government Ministry of Transport Maritime Transport
- 7- The future of the auto sector, the role of data and the digitization in feeding this growth
- 8- The cultural seminars participated in it
- 9- Visit the orphanage in the Al-Houta area
- 10- Visit the orphanage in the Al-Jubayesh area
- Scientific travel = 1

#### The sixth axis - student services

- Follow -up of the college's outputs (follow -up of the graduates): The College of Administration and Economics has been in the past six years to follow up on its graduates by concluding agreements with governmental and non -governmental agencies to provide appropriate job opportunities for them, and they have been:
- 1- Agreement with the Ministry of Planning / Central Bureau of Statistics on the appointment of graduates of the Statistics Department in the Basrah Statistics Directorate, and this agreement is still in effect for this year.
- 2- Agreeing with foreign oil companies, especially BP, on appointing our college graduates.
- 3- Agreement with Microsoft to train students and give them an accredited certificate to qualify them for appointment in governmental and non-governmental departments and give them an international certificate in this field.
- 4- Agreement with private banks to adopt our college graduates, especially graduates of the Department of Financial and Banking Sciences, for the purpose of attracting students and training them to obtain work in private banks operating in Basrah.

#### The seventh axis - academic programs and teaching methods

- Obtaining academic accreditation: The Economy Department seeks to obtain academic accreditation
- Scientific agreements: Our college has concluded agreements and memoranda of understanding with Arab and international universities, which number (7) agreements:
- 1- The Spanish University of Fatsia, which is the fourth agreement that the college signs with international universities.
- 2- French University of Rett signed with the accounting department.
- 3- British University of Derm signed with the college.
- 4- The American University of Okloha signed with the Department of Financial and Banking Sciences.
- 5- The Jordanian University of Mu'tah signed with the college.
- 6- British male university signed with the college.
- 7- The German University Agreement on 3/27/2017

#### The eighth axis - scientific research

• Scientific Research published: 78

Department of Economics = 19

Business Administration Department = -

Accounting Department = 14

Statistics Department = 21

Department of Financial and Banking Sciences = 19

Department of Administrative Information Systems = 59

#### • The number of books composed = 15 authors

Economy Department = 10

Accounting Department = 1

- Statistics section = 2

Department of Financial and Banking Sciences = 2

#### • The participating conferences = 18

Economy Department = 8

Accounting Department = 1

Statistics Department = 6

Department of Financial and Banking Sciences = 1

Administrative Information Systems = 2

#### • The completed scientific seminars = 26

Economy Department = 3

Accounting Department = 8

- Statistics section = 12

Department of management Information Systems = 3

#### • completed seminars = 35

Economy Department = 2

Accounting Department = 15

- Statistical section = 13

Department of Financial and Banking Sciences = 5

#### • Discussions of graduate students (academic episodes) for all scientific departments = 21

#### • The participating development and training courses = 15 rounds (6 attendance 9 electron)

Economy Department = 7

Accounting Department = 2

Statistics Department = 18

Department of management Information Systems = 16

The ninth axis - community service

- Classified seminars that contribute to community service: 3 seminars
- Scientific travel = 1
- Visit orphans, the elderly house and another = 2

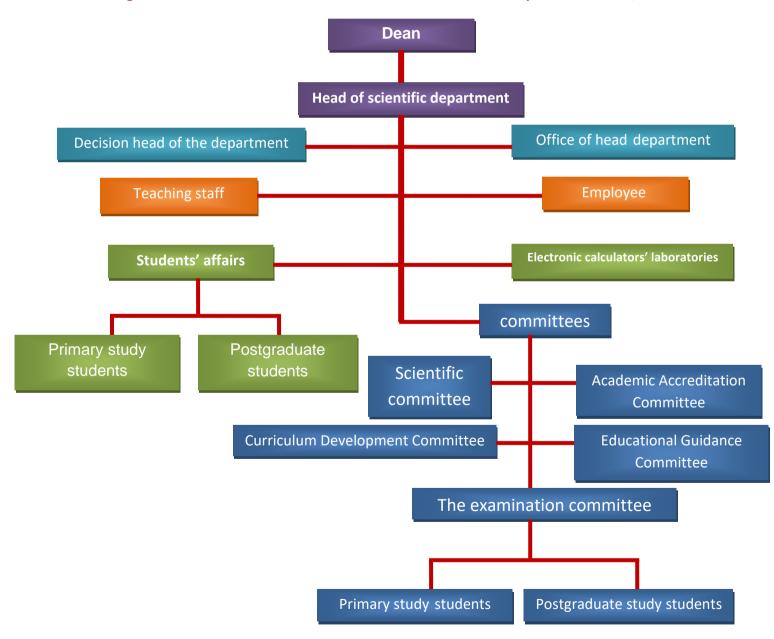
#### The tenth axis - calendar

Conduct the quality of the performance of the college of administration and Economics

- 1- Conducting the quality of the performance of the college members by the college students for the academic year (2022-2023).
- 2- Conducting the quality of the college graduates 'performance by employers, which included a sample of the state departments.
- 3- Conducting the quality of the college graduates 'performance by the beneficiaries, which included a sample of civil and government departments.

- 4- Conducting the quality performance of the final (electronic) exams for the academic year (2022-2023) by college students.
- 5- Conducting the quality of the college's performance and its scientific departments by the teaching general satisfaction (2022-2023)
- 6- Conducting the quality of the college performance by graduates for different years
- 7- Conducting the quality of the college's performance and its scientific departments by students of the fourth stage of the academic year (2022-2023)
- 8- Conducting the quality of the performance of the faculty members by the heads of the scientific departments for the academic year (2022-2023)
- 9- Carrying out the quality of college employees' performance by direct officials for the academic year (2022-2023)
- 10- Conducting the quality of administrative leaders 'performance quality by the higher administrative leaders in the college for the academic year (2022-2023)

#### The organizational and administrative structure of the scientific departments 2022/2023



# The self-evaluation report for scientific departments Department of Accounting

The Accounting Department was established in the academic year 1984 - 1985, where it was the first accounting department in Iraqi universities headed the first batch of our department for the academic year 1987-1988, where the first students in the department occupied the three places at the university level and since 1 for you then the department developed where (30) bachelors courses were graduated account Iraqi with accounting cadres as well as other Iraqi universities with teaching cadres.

**Vision:** Excellence in innovation in the performance of the educational and research process and accounting knowledge in accordance with scientific standards for the purpose of achieving the leadership. **Mission:** qualified and trained human cadres are graduated according to accounting specializations required in the labor market and continuous encouragement to develop and diversify theoretical and applied research on a continuous way to address scientific, professional and environmental issues to serve business institutions and organizations that are not aimed at the graduate.

**Objectives:** This section aims to study accounting science and provide male and female students with technical and scientific skills and competencies to practice the accounting profession in all its branches in various institutions and organizations, including commercial, industrial, agricultural and banking companies, government agencies in their various units, as well as private accounting office's spread throughout the country, and through a methodology Scientific coincides with renewable scientific developments in the various branches of specialization. The department also seeks to qualify its students and provide them with the necessary skills and use the latest modern technologies in information systems and accounting applications using automatic computers. The department is also male and female students for advanced and higher studies in accounting disciplines.

#### strategic goals

- 1- Developing and evaluating teaching methods and educational curricula so that it keeps pace with the development of development
- 2- Rehabilitation and training of new faculty members who have the title of assistant teacher professor to develop their efficiency for a period of not less than three months
- 3- Establishing laboratories and workshops to link the theoretical aspect to the practical side in light of the needs of the labor market
- 4- Finding systems to stimulate teaching and employees
- 5- Developing the electronic central library

#### The case of the scientific department

#### First: the teaching staff

- 1- Modern and accurate scientific specialties:
- 2- Certificates of Certificates:
- 3- Department of the department- the numbers of teaching staff relative to the number of students:
- 4- The experience of cadres in the field of teaching and scientific research:
- 5- Ethics of teaching cadres:
- 6- Commitment to teaching cadres in office hours to follow students and scientific research:
- 7- The development of scientific research and book writing: It is not for the purpose of scientific promotions only:
- 8- Development in the curriculum:
- 9- Other service requirements for the teaching service:
- A- Teaching offices and their requirements:
- B- Bathrooms and toilets:
- C- Providing computers for lecturers:

| Weakness points   | Strength points  |
|---|--|
| 1- The preparation of students in the department, which reaches (1251) students, compared to (18), is approximately 75 students for each team. This number is very large and requires the appointment of more teaching staff to advance the educational reality of the department. As available from teaching cadres, classrooms and other supplies, she cannot advance this number of students.  2- Lack of local and international developmental and training courses for the teaching staff to keep pace with the latest developments in the field of teaching and scientific research Computers are not available for teachers and no internet is available | 1 -The Accounting Department has a teaching staff in terms of modern and accurate scientific disciplines. 2 -In the accounting department there is an integrated teaching staff 3 -The Accounting Department is characterized by the diversity of scientific certificates (doctorate and masters) and with the various disciplines required by the department in postgraduate and parental studies. 4 -The Accounting Department has a teaching staff with extensive experience in the field of teaching, scientific research and participation in global conferences 5 -The teaching staff has high moral obligations, and this is reflected in their dealings with students. 6 -Depending on the sectoral body of Iraqi universities, the curricula are constantly developed and updated and urged students to rely on modern and sober sources. 7- Teaching offices are good in terms of furniture and hygiene. |
| Threats   | Opportunities  |
| 1-Reducing the age of teaching retirement to 63 years, which affected the structural structure 2-Lack of financial allocations for the custody inside and outside Iraq  | 1-Increasing scientific specializations in the department by opening the door for appointments for holders of higher degrees according to what the scientific structure requires 2-Expanding the horizons of research cooperation with the corresponding departments in Arab and international universities through participation in scientific conferences, seminars, workshops and research  |

#### **Second: Academic accreditation certificate**

- The total number of primary study students and all stages = 1251
- The total number of graduate students = 25 courses = 15 Writing = 10 And compare it with

#### 1-Number of classrooms:

Initial studies are not suitable for the number of classrooms with the number of students, as the number of halls is (8) halls, which is a very small number compared to the number of students

Postgraduate studies are suitable for the number of allocated halls with the number of postgraduate students.

#### 1- The number of seats:

Initial studies that the department's plan for students 'admission is we find between (150) students to (200) students annually, but the actually acceptable number exceeds this with a number of more than (250) students

Graduate studies, postgraduate studies, commensurate with the actually acceptable number in the department.

# The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 2- Numbers of the teaching staff:

Initial studies that the preparation of students in the department that reaches (1251) students compared to (18) teaching, that is, approximately 75 students for each teaching, and this number is very large and requires the appointment of more teaching staff

postgraduate studies the number of teaching staff is proportional to the scientific titles with the number of postgraduate students in postgraduate studies

#### 1- Micro-majors for the teaching staff:

Initial studies are appropriate to the exact specializations of the teaching staff with the curriculum in the department

Graduate studies commensurate with the accurate specializations of the teaching staff with the curriculum

- for postgraduate studies in the department

#### 2- Numbers of the curriculum books (free education):

Initial studies are not appropriate to prepare curriculum books with the number of students in preliminary studies

Postgraduate studies are not suitable for free education with postgraduate studies requirements

#### 3- Numbers of diversifying modern scientific sources in the college library:

Initial studies are not commensurate with the preparation and diversity of modern scientific sources in the college library with the number of students in preliminary studies

Graduate studies are not commensurate with the preparation and diversity of modern scientific sources in the college library to some extent with the requirements of graduate students

#### 4- Other service requirements for student's service:

A- Laboratory and computer numbers:

Initial studies are not suitable for the number of laboratories and computers with the number of students of initial studies

Higher studies are not available for any laboratory or computers for graduate students.

- A- Availability of the internet: There is no internet network
- B- The bathrooms: The bathrooms are not available in proportion to the numbers of students
- C- Green spaces: green spaces are available in the college
- D- Water colds: Do not
- E- The cooling devices: Available
- F- Sports stadiums and students' activities and hobbies: They are not available

| Weakness points   | Strength points  |
|---|--|
| 1-The number of classrooms does not fit with the  | 1-The number of halls allocated to graduate studies is   |
| number of students, as the number of halls is (8)   | suitable for the number of students                      |
| halls, which is very small compared to the  | 2-Graduate studies seats commensurate with the           |
| number of students in preliminary studies.  | actually acceptable number in the department.            |
| 2- The preparation of students in the department  | 3-The number of teachers from the scientific titles      |
| that reaches (1251) students compared to (18)   | holders is suitable for the number of students in        |
| teaching, that is, approximately 75 students for each team, and this number is considered large | postgraduate studies                                     |
| and requires the appointment of more teaching   | 4-The accurate specializations of the teaching staff are |
| staff   | commensurate with the curriculum in the department       |

| preliminary studies 4- The preparation and diversity of modern scientific sources in the college library is not commensurate with the number of students in preliminary studies | with the require<br>6-Green spaces<br>7-The cooling de |
|---|--|
| 5-The number of laboratories and computers is not suitable for the number of initial studies students  6-No laboratory or computers are available for                           |  |

3-The preparation of the curriculum books is not

7-The bathrooms are available in proportion to

9-Sports stadiums are not available for students

8-Water refrigerators are not available

to practice their activities and hobbies

5-The preparation and diversity of modern scientific commensurate with the number of students in sources in the college library is somewhat appropriate ements of graduate students

are available in the college

levices are available

| 10-The Internet is not available                   |  |
|--|--|
| Threats  | Opportunities  |
| Not to advance the university for the global level | 1-The desire to obtain a certificate                       |
|  | 2-To open up to academic programs for universities         |
|  | 3-The other through the Internet by specialists            |
|  | 4-Circulating them to the college departments and          |
|  | displaying them in the department's meetings at a low cost |
|  | 5-Establishing workshops for the purpose of expanding this |
|  | topic in terms of forming work teams to determine the      |
|  | criteria   |
|  | 6-Setting positive and negative evidence and indicators    |

#### **Third: Students**

Initial study in terms of

graduate students

the number of students

- Number of admitted students = 400

Admission plan = 150

Admission rates = 65-80

school system

#### 1-E- Learning

- 1- There are some methods that professors and students know in dealing with materials.
- 2- Provides specialized workshops on e -learning
- 3- E -learning in Iraqi colleges is not qualified, as it needs infrastructure.
- 4- Students deal with e -learning needs scientific trust by students
- 5- Difficulty in some of the materials that need students to attend.

#### 2 -Transit System:

The transit system confuses the work of the examination committee

-You are promoting the student in the event of his failure with transit materials.

#### 3 -The third floor:

-Providing the opportunity for students, especially students who are absent for special circumstances.

Lost time and not catching third round students with their peers.

The third-round exams are accompanied by increasing burdens and delay in the educational process

# 4 -Course System: The system was canceled because the infrastructure was not available in the department.

#### 5 -The courses system:

- -Providing the opportunity to study the largest number of subjects
- -The small number of hours for each substance with the diversity of materials.

The increasing numbers of the study units with which the student graduates.

#### 6 -Return the pillars for previous years:

- -Providing students with special circumstances that were the reason for their promotion.
- -Delayed issuance of orders of the usual students from promotion

The difference in study systems for the student.

|  | ı   |
|--|---|
| Weakness points  | Strength points   |
| 1-E-learning in Iraqi colleges is not qualified, as it | 1-There are some methods that professors and students know in       |
| needs infrastructure                                   | dealing with materials.   |
| 2-Students deal with e-learning needs scientific trust | 2-Provides specialized workshops on e-learning                      |
| by students  | 3-Providing the opportunity for students, especially students who   |
| 3-Difficulty in some of the subjects that need         | are absent for special circumstances.                               |
| students to attend                                     | 4-Providing the opportunity to study the largest number of          |
| 4-You are promoting the student's registration in the  | subjects  |
| event of his failure with transit materials            | 5-Increasing the numbers of the study units with which the          |
| 5-Lost time and not catching third round students      | student graduates   |
| with their peers.                                      | 6-Providing the opportunity for students who have special           |
| 6-Delayed issuance of the orders of the usual          | circumstances that were the reason for their promotion              |
| students from the promotion                            |   |
| 7-The difference in study systems for the student      |   |
| Threats  | Opportunities   |
| 1-The success rates of success are not consistent with | 1-Providing the appropriate infrastructure for the advancement of   |
| the scientific reality of students                     | e-learning  |
| 2-The transit system confuses the work of the          | 2-Using the optimum for the student's time and directing to the     |
| examination committee                                  | scientific openness to the world through                            |
| 3-The third-round exams are accompanied by the         | 3-Using the work of non-class activity teams and displaying efforts |
| increase in burdens and delay in the educational       | inside the hall to make the benefit to all students                 |
| process  |   |

#### Graduate studies: in terms of

- 1- Teaching staff
- The experience of cadres in the field of teaching and scientific research: The teaching staff in the Accounting Department has extensive experience in the field of teaching and scientific research.
- Dependence on modern and advanced scientific sources: The teaching staff in the Department of Accounting depends on modern scientific sources in teaching the curricula.

- Certificate - The Scientific title: The teaching staff assigned to teach in postgraduate studies, most of them are a PhD. degree holders who hold scientific titles (Professor - Assistant Professor)

#### 2- Postgraduate Students:

Competition for acceptance: 65-85%

Admission areas: PhD - Master - High Diploma

- Preparing admitted students The rate of preparing the teaching staff in terms of experience, certificate and scientific title: The number of students admitted in postgraduate studies is proportional to the number of teaching staff in the accounting department in terms of experience, certificate and scientific title.
- Building an independent library for postgraduate studies equipped with modern scientific sources and with the internet: There is no private library in the department of the graduate students and there is no internet.

| Weakness points  | Strong points   |
|--|---|
| 1-Weakness in the field of admission low rates   | 1- The presence of a large number of lecturers who hold a doctorate   |
| 2-Through the channel of the martyrs and the   | with the rank of professor and assistant professor who have   |
| private channel  | experience in the field of teaching and scientific research.  |
| 3-The lack of a library for postgraduate studies   | 2-The presence of halls dedicated to graduate students equipped   |
| 4-The lack of an internet network  | with modern clarification methods   |
|  | 3-The numbers of students admitted to the admission plan and the  |
|  | preparation of the teaching staff   |
|  |   |
| Threats  | Opportunities   |
| 1-Reducing large of promotion of registration cases  | Opportunities  1-Opening a language course for a period of three months in  |
|  |   |
| 1-Reducing large of promotion of registration cases  | 1-Opening a language course for a period of three months in   |
| 1-Reducing large of promotion of registration cases 2-Lack of financial allocations  | 1-Opening a language course for a period of three months in scientific universities   |
| 1-Reducing large of promotion of registration cases<br>2-Lack of financial allocations<br>3-Instructions for accepting students related to the | 1-Opening a language course for a period of three months in scientific universities 2-The use of a calculator for the department by postgraduate  |
| 1-Reducing large of promotion of registration cases<br>2-Lack of financial allocations<br>3-Instructions for accepting students related to the | 1-Opening a language course for a period of three months in scientific universities 2-The use of a calculator for the department by postgraduate studies and by the teaching hours in excess hours, with the internet |

#### Fourth - curricula

- 1 -The extent of the percentage of update in the subjects to keep pace with the scientific development and the labor market: somewhat
- 2 -Adopting the English language in the curricula and for all stages: The English language is found at all stages
- 3 -Dependence on curricula with a modern edition: Yes
- 4 -Providing the preparation of books in (Free Education) to the percentage of students 'promise: 45%
- 5 -Teaching computers (theoretical- practical) by a specialized teaching staff (computer science) and based on modern curricula in a way that keeps pace with scientific development: theoretical
- 6 -Providing computer laboratories with modern capacity and technology and preparing computers that suit the numbers of students: No
- 7 -Focusing to rely on teaching (practical + theoretical). Some subjects are useful to benefit the student in the labor market after graduation: there is no
- 8- Adoption of courses (courses) instead of the annual system: Yes

| Weaknesses    | Strength points  |
|---------------|------------------|
| VV Carriesses | Curcingui pointo |

| The capabilities of computer laboratories in terms of | 1-The subjects contain high levels of update to the                                |
|---|--|
| numbers of devices that are not commensurate with     | adoption of the teaching staff on books with modern                                |
| the numbers of students and in terms of computers,    | editions   |
| the weakness of modern technologies and in terms of   | 2-Most accounting materials are taught in English                                  |
| technology statute of limitations                     | 3-English books were translated into Arabic by some                                |
|   | teaching cadres to put the material within the reach of                            |
|   | students   |
|   | 4-Focusing some materials on practical + theoretical to                            |
|   | serve the student in the labor market  |
|   | 5-Adopting courses instead of the annual system                                    |
| Threats   | Opportunities  |
|   | 1-Expansion in the number of laboratories in addition to                           |
|   | the quality of materials that are taught to be programs                            |
|   | related to accounting materials such as electronic audit                           |
|   | programs.  |
|   | 2-Carry out the scientific travels of the stage with the                           |
|   | teaching in order to achieve interaction with the                                  |
|   |  |
|   | requirements of the market   |
|   | requirements of the market<br>3-Holding seminars and inviting the work of work for |
|   | •  |
|   | 3-Holding seminars and inviting the work of work for                               |

#### Fifth: Service supplies in terms of

- 1 -School halls and their suitability for teaching (hygiene lighting study seats the availability of air fans and air conditioners windows and curtains the doors of the classroom ....... etc.).
- 2 -Updating and expanding the halls according to the latest specifications and providing them with all modern technologies that serve the teaching process.
- 3 -Office of the faculty members in terms of the availability of (hygiene- lighting- air conditioners-furniture- computers- internet).
- 4 -Bathrooms (bathrooms) in terms of (number- hygiene- water availability) 0
- 5- Provides drinking water refrigerators

| Weakness points   | Strength points   |  |  |
|---|---|--|--|
| There is no expansion in the halls that are appropriate and expanding the number of students There are no refrigerators The number of students is not commensurate with the numbers of halls Preparing the teaching staff is few Weakness of admission rates low rate A system for declarations with the advantage of the best use of time, but the number of students is not commensurate with this system | The College of Administration and Economics has a strong infrastructure Classical halls for teaching in terms of (lighting hygiene - seats - the availability of air fans and air conditioners - windows and curtains - doors of the classroom etc. Update and expand the halls according to the latest specifications and provide them with all modern technologies Correct the administration and the purpose of the supply of the constituency, and that of the administration, the dean's dean Water cycles (bathrooms), as the number is appropriate, continuous hygiene, and the water is available |  |  |
| Threats   | Opportunities   |  |  |
| The community's need for the accounting department must be interviewed by preparing more halls and adequate infrastructure  | Expanding the halls and providing them with the latest education requirements   |  |  |

# Self -evaluation of the status of the scientific section Scientific department strategy

| Weakness points   | Strength points   |
|---|---|
|   | 1-There is a desire for the head of the department and the teaching and employees to advance the department to the highest quality of performance 2-The level of rates is very high 3-The accounting department is one of the most important departments of the college in terms of demand for graduates by the local and foreign labor market 4-Keeping pace with the requirements of the labor market in terms of the required numbers of graduates of the Accounting Department  |
| Threats   | Opportunities   |
| 1-The community's need for the accounting department must be interviewed by preparing more halls and providing a teaching staff commensurate with the numbers of students 2-In order to advance the university for the global level | 1-Supporting the teaching in participation in external internal conferences 2-Expanding halls 3-The accounting department owns calculator, which were not used in the educational process in the department's laboratories to support the specialized teaching, and in a way that does not affect their administrative work 4-Opening a language course for a period of three months, similar to scientific universities 5-The use of the department's calculator by postgraduate studies and by the teaching hours in excess hours, with the entry of the Internet 6-Using the optimal for the student's time and directing the scientific openness to the world by using the work of non-class activity teams and displaying efforts in the hall to make the benefit to all students. |

## **Teaching staff**

| N | Name                                       | Date of obtainin g the certifica te | The<br>donor<br>state | The date of the appointmen t at the univer sity | The date of obtaini ng the scientifi c title | Specialization                 |
|---|--|-------------------------------------|-----------------------|---|--|--------------------------------|
| 1 | Prof. Dr. Abdul Hussein<br>Tawfiq Shibli   | Iraq                                | Iraq                  | 1993  | 2014   | Cost accounting                |
| 2 | Prof. Dr. Fatima Jassim<br>Muhammad        | Iraq                                | Iraq                  | 1981  | 2010   | accounting information systems |
| 3 | Assist. Prof. Dr. Munthir<br>Jabbar Dagher | France                              | France                | 2004  | 2009   | International standards        |

| 4  | Assist. Prof. Dr. Elham<br>Jaafar Hamid        | Iraq   | Iraq   | 1982 | 2003 | Tax Accounting        |
|----|--|--------|--------|------|------|-----------------------|
| 5  | Assist. Prof. Abdul -<br>Khaleq Yassin Zayer   | Iraq   | Iraq   | 2001 | 2009 | Managerial Accounting |
| 6  | Assist. Prof. Jumana<br>Handal Hamid           | Iraq   | Iraq   | 2001 | 2013 | Audit                 |
| 7  | Assist. Prof. Uday Safaa<br>Al -Din Fadel      | Iraq   | Iraq   | 2002 | 2013 | Financial Accounting  |
| 8  | Assist. Prof. Dr. Abdul<br>Karim Abdul Rahim   | Iraq   | Iraq   | 1991 | 2005 | Financial Accounting  |
| 9  | Assist. Prof. Fayhaa<br>Abdel -Khaleq Mahmoud  | Iraq   | Iraq   | 1982 | 1996 | Cost accounting       |
| 10 | L. Kifah Jabbar Hassan                         | Iraq   | Iraq   | 1984 | 2011 | Financial Accounting  |
| 11 | L. Dr. Muhannad<br>Mohamed Abdel -<br>Muttalib | Iraq   | Iraq   | 2005 | 2015 | Financial Accounting  |
| 12 | L. Dr. Suhail Abdullah<br>Nasser               | Iraq   | Iraq   | 2004 | 2014 | Financial Accounting  |
| 13 | L. Dr. Muhannad Hadi<br>Saleh                  | Iraq   | Iraq   | 2006 | 2016 | Cost accounting       |
| 14 | Assist. L. Ali Majid Hadi                      | Iraq   | Iraq   | 2003 | 2014 | Financial Accounting  |
| 15 | Assist. L. Ali Taha Yassin                     | Iraq   | Iraq   | 2016 | 2016 | Cost accounting       |
| 16 | Assist. L. Mustafa<br>Muhammad Jassim          | Jordan | Jordan | 2016 | 2016 | Financial Accounting  |
| 17 | Assist. L. Muhammad<br>Faraj Hanoun            | Iraq   | Iraq   | 2014 | 2019 | Financial Accounting  |
| 18 | Assist. L. Marwa Nabil<br>Abdullah             | Iraq   | Iraq   | 2023 | 2023 | Financial Accounting  |

## Job staff

| N | Full Name            | Certificate                              | Career title           | date of hiring | His work  |
|---|----------------------|--|------------------------|----------------|---|
| 1 | Yussra Jassim<br>Ali | Bachelor's                               | Senior head research   | 1987           | Student Affairs - Student Registration -<br>Combinate and Final Watch   |
| 2 | Hamida<br>Mouhammad  | Bachelor<br>of Science<br>/Computer<br>s | Senior head programmer | 1992           | 1 -Everything related to the printing of the Department and Student Affairs for Morning Studies and Graduate Studies 2 -Conflict and final observations 3 -Carrying out students 'affairs 4- From organizing lists of names, deportation, printing and absences |
| 3 | Rouida Adnan         | Bachelor's                               | Senior head programmer | 1991           | <ul> <li>1 -Student affairs</li> <li>2 -Conflict and final observations</li> <li>3 -Issuing supports, depositing orders, and students 'absences</li> <li>4 -Create a scientific plan and self-report</li> </ul>   |

|   |                       |           |                     |      | 5- Preparing the study of the students who are hostile to the study  |
|---|-----------------------|-----------|---------------------|------|--|
| 4 | Mada fathi<br>hadi    | Bachelors | Programming manager | 1987 | Computer laboratory official for the Accounting Department   |
| 5 | Zainab qutun<br>hadi  | Bachelors | Senior manager      |      | 1-Director of the head of the department head 2-Preparing evening lectures forms 3-Preparing and printing notes issued by the department |
| 6 | Laith hikmat<br>sadam | Bachelors | contract            | 2019 | Evening Studies Officer  |

Development courses participated in the employee / does not exist Quartet analysis

| Weakness points | Strength points   |
|-----------------|---|
| Non             | 1 -The plan for improvement and development of job staff is continuing  |
|                 | 2- The advent of the employees 'offices   |
| Threats         | Opportunities   |
|                 | 1-The need from employees in terms of certificate and specialization 2-The planned development courses and the employee participated in |

#### students Affairs

## Students' numbers primary study

| Total | Evening | Morning | Stage  |
|-------|---------|---------|--------|
| 643   | 250     | 393     | First  |
| 848   | 403     | 445     | Second |
| 762   | 442     | 320     | Third  |
| 588   | 282     | 306     | Fourth |
| 2848  | 1377    | 1464    | Total  |

#### Success rate

| Evening | Morning | Stage  |
|---------|---------|--------|
| %45     | 35%     | First  |
| %66     | 75%     | Second |
| %50     | 75%     | Third  |
| %79     | 82%     | Fourth |
| 2.4     | 67%     | Total  |

## The numbers of postgraduate studies students

| graduates | Writings<br>stage | Courses<br>stage | Study type |
|-----------|-------------------|------------------|------------|
|           | 1                 | 1                | PhD.       |
|           | 2                 | 7                | MBA Master |

Completed scientific research

| N | Lectur<br>er<br>Name                             | Researc<br>h title   | date<br>of<br>publ<br>icati<br>on                  | Global/Arab/<br>local<br>research<br>type | Publishing  |
|---|--|--|--|---|---|
| 1 | Prof.<br>Dr.<br>Fatima<br>Jassim<br>Muham<br>mad | 1-THE IMPACT OF THE POWER AND AUTHORIT Y OF THE EXECUTIV E DIRECTOR (ADMINIS TRATIVE OWNERSH IP AND SURVIVAL PERIOD) ON THE APPROPRI ATENESS OF ACCOUNTI NG INFORMA TION -2 The Impact of the Job Origin of the Executive Director on the Quality of Financial Reporting | 09,<br>Sep.,<br>2023<br>20,<br>No:<br>S5(20<br>23) | International                             | International Journal of Studies in Business Management, Economics and Strategies  https://scholarsdigest.org/index.php/bmes/article/view/376  Migration Letters The Impact of the Job Origin of the Executive Director on the Quality of Financial Reporting   Migration Letters |

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|       |  | e: Applied   | V.<br>12,         | International            | Res Militaries<br>ISSN2265-6294   |
| 3     | L. Dr.<br>Muhan<br>nad<br>Muham<br>mad<br>Abd Al-<br>Mutalib | the internal control systems of Iraqi private banks are consistent   | No.<br>3,<br>2022 |                          | https://www.researchgate.net/profile/Mohanad-Al-Modhafar/publication/365747434 Extentowhich the internal control systems of Iraqi private banks are consistent with the principles of the COSO Committee_2017_framework/links/63810d1a48124c2bc66c8877/Extent-to- |

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|    |        |  | 2-The Effect of Customer Profitabilit y on Strategic Cost Choices For Iraqi Banking         | V. 7,<br>No.<br>5,<br>2022 |                   |   |
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#### Social Science Journal

# Extent to which the internal control systems of Iraqi private banks are consistent with the principles of the COSO Committee 2017 framework

By

#### Dr. Mohanad Hadi AlHawazi

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#### Dr. Mohanad Mohamed AlMudhafar

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#### Abstract

In the last two decades, Iraq in general has faced many problems, the most prominent of which are financial problems, whose effects include many industrial, service and banking sectors. Banking services have had the greatest weight of these problems, with the many risks they carry that greatly threaten most of the banks operating in Iraq, and because government banks usually receive support and backing from the government, but private banks remain the weakest link in the face of these risks. Therefore, this research aims to find out the consistency of the concepts and procedures followed by Iraqi private banks with the principles of the COSO-2017 framework. To achieve this goal, the researchers designed a questionnaire to find out the opinions of the groups closest to these principles, and through which it was found that there are many shortcomings in the internal control systems used in Iraqi private banks. The researchers recommended the necessity of adopting quick procedures and decisions that help in improving and developing the internal control systems in private banks in order to face the many risks that could cause the collapse of these banks.

#### Introduction

At the end of the last century and the beginning of this century, the world witnessed the collapse of much more than a few major companies, which in turn caused a major crisis in several major global economies. Many professional bodies and committees, along with several academic studies and research, blamed the Internal Control Systems to be the reason behind this global crisis. Usually, control systems are seen as the first blocking line against the risks that organizations may face, given that this system is closer to the organization's activities than any other system. Therefore, it is the active element in ensuring the continuity of the organization's activities in accordance with the drawn plans, and it is regarded as an early warning bell in the event of any deviation from these plans. The inability of the Internal Control Systems to perform their tasks in the correct manner will undoubtedly lead to the occurrence of risks on the one hand and will also exacerbate these risks due to the increase of their negative effects because of the lack of early diagnosis on the other hand. As a result, many studies and solutions have emerged to confront the shortcomings in the control systems and develop them to ensure their ability to perform their function in a better way. The most prominent of these solutions is the COSO - Framework (The Committee of Sponsoring Organizations) issued in 1992.

#### COSO Framework

In 1985, the below five institutions reached an agreement and cooperation plan:

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### The Impact of the Job Origin of the Executive Director on the Quality of Financial Reporting

Etidal Adel Masawel Al-Abadi<sup>1</sup>, Dr. Fatima Jassim Muhammad<sup>2</sup>

#### Abstract

The research aims to study and measure the effect of job origin (internal, external) of the executive director on the quality of financial reporting, and to identify the most important source of the executive director's power that has the greatest impact on the quality of financial reporting in non-financial companies operating in the Iraq Stock Exchange for the period 2010-2019 and identifying the most important models for measuring the quality of financial reporting represented by the characteristics (honest representation, appropriate timing). The study concluded that there is a significant effect between the job origin of the executive director in the quality of financial reporting. As for the most important recommendations that the research came up with, the importance of promoting the executive director from within because of its positive effects on the quality of financial reporting, because of the knowledge and understanding of the strategic directions of the company and knowledge of the reality of the company's operational activities, in addition to the direct association with the company's board of directors.

**Keywords:** Executive Director, Quality of Financial Reporting, Job Origin (Internal, External).

#### 1. Introduction

The CEO is one of the main determinants of corporate success and sustainability of its performance at the present time, after the business environment has become characterized by rapid movement towards internationalization and diversification (Kazemi & Ghaemi, 2016). It is wasteful and contributes to creating value for the company at the end (Berglund et al., 2018; Ma el. at, 2019), and accounting literature is concerned with the important role of the executive director's job origin in improving the quality of financial reporting through the quality of financial reports (Puwanenthiren et al, 2019).

#### 2. Methodology of The Study

#### 2.1 Problem of The Study

Recent years have witnessed a great interest on the part of the accounting literature in examining the characteristics of the executive director represented by (administrative ownership, turnover rate of the executive director, independence of the board of directors, duplication of the executive director, the job origin of the executive director being internal or external, educational level, experience, gender, period of stay Executive

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# THE IMPACT OF THE POWER AND AUTHORITY OF THE EXECUTIVE DIRECTOR (ADMINISTRATIVE OWNERSHIP AND SURVIVAL PERIOD) ON THE APPROPRIATENESS OF ACCOUNTING INFORMATION

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#### Abstract

The research aims to study and measure the impact of the power and authority of the executive director (administrative ownership, period of stay) on the appropriateness of accounting information, and to identify the most important source of the power of the executive director that has the greatest impact on the appropriateness of accounting information in non-financial companies operating in the Iraq Stock Exchange for the period 2010-2019 Firstly, identifying the most important models for measuring the adequacy of accounting information Secondly, the importance of research stems from providing many advantages or benefits to users of financial reports, by identifying the results of the impact of the power and authority of the executive director represented by (administrative ownership and the period of stay of the executive director), and the study included a number Of the (14) non-financial companies during the time period from 2010-2019, the study found that there is no significant effect between administrative ownership and the characteristic of relevance, as well as there is no significant effect for the duration of the CEO's stay on the adequacy of accounting information, given the importance of the availability of information Appropriate and accurate for users of financial reports, as stated in the conceptual framework issued by IASB 2018 and Iraq's orientation towards global experiences, and what is issued by professional accounting organizations. The research recommends that the supervisory authorities in Iraq should call for measuring the quality of the financial reports of the companies operating in the Iraq Stock Exchange.

**Keywords**: The power and authority of the executive director, the period of stay, the administrative ownership, the appropriateness of the accounting information.

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#### -RESEARCH ARTICLE-

### THE EFFECT OF APPLYING THE PRINCIPLES OF TAX GOVERNANCE IN INCREASING THE EFFICIENCY OF TAX ADMINISTRATION AND INCREASE TAX COMPLIANCE

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#### -Abstract-

This study aims to examine the influence of tax governance principles on the effectiveness of tax administration and the rise of tax compliance. The study is founded

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## BUSINESS REVIEW

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#### THE EFFECT OF CUSTOMER PROFITABILITY ON STRATEGIC COST CHOICES FOR IRAQI BANKING INSTITUTIONS



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Strategic Cost; Customer Profitability; Customer Relationship.



#### ABSTRACT

**Purpose:** the aim of this research is to find out the extent of compatibility between the strategy adopted by the Iraqi private banks and the trends of the customers of these banks.

**Theoretical Framework:** Although the study was conducted in the Iraqi economic environment, its applications can be implemented in different environments, whether at the level of different countries or different sectors.

**Design/Methodology/Approach:** The data was collected through the establishment of two types of questionnaire, the first type is for banks, as 100 forms were distributed, and the second type is specific to the customers of those banks, as 1000 forms were distributed. And to conduct the necessary analysis, the researchers used the statistical analysis program SPSS V.24.

**Findings:** Through the statistical analysis of the questionnaire, it was found that there is a clear difference between the strategic orientations of the Iraqi banks that focus on the cost strategy on the one hand, and the orientations of the customers of those banks who prefer the differentiation strategy.

Research, Practical & Social implications: More future studies can be conducted to determine the extent of compatibility between the strategic directions of companies in different sectors with the orientations of the customers of those companies.

Implications/Originality/Value: The study provides a good way to identify the success of the company's strategy in achieving the desires of customers, and thus achieve a higher level of loyalty of these customers towards the company.

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#### Towards Integrated Management Accounting System for Measuring Environmental Performance

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The study's primary purpose was to assess whether integrating various IT capabilities into the integrated management accounting system has a favorable effect on environmental performance. Many corporations in the oil and gas industry have experienced environmental conservation difficulties that have led to lawsuits. In most instances, these individuals were unaware of the environmental consequences of their decisions until the hazards materialized. The management accounting system facilitates informed decision-making and enables businesses to meet environmental goals. Therefore, the purpose of the present study was to collect data from Iraq's oil and gas industry to examine how integrated managerial accounting systems might lead to improved environmental performance in enterprises by leveraging IT infrastructure and capabilities. Three hundred and twenty-three respondents were surveyed for the quantitative study. Amos was used to conducting structural equation modeling on the data. The research found that both the direct and indirect effects were positive and substantial. This suggests that using integrative technology and management accounting systems in the oil and gas business can lead to Environmental Conservation. Numerous literary and practical merits of the study have been explored. In addition, the limitations and prospects of the study are discussed.

Key words: Integrated management accounting system, environmental performance, IT infrastructure, Productivity.

#### 1. INTRODUCTION

The environment is an essential part of the corporate world. A company's success or failure can be determined by its environmental practices. The senior management must make informed judgments that positively influence the environment during the decision-making process. A wise judgment must consider all environmental effects of the topic at hand. Oil and gas firms are among the industries most impacted by environmental issues. These businesses must comply with environmental management and conservation regulations. In addition, businesses must cut expenses by making prudent judgments to enhance their reputation (Falih Chichan et al., 2021). Environmental exploitation has presented numerous oil and gas corporations with obstacles, including lawsuits and reputational damage. Therefore, businesses must be careful when making every day operational decisions.

Environmentally responsible decision-making is a process that must be followed to attain desirable outcomes (Jovanović et al., 2022). Data gathering, review, and analysis are elements of the decision-making process. This study examines a method that will enable managers and employees to make quick decisions and monitor environmental performance without encountering numerous obstacles. The study focuses on the Janwa Group in Iraq and is conducted via questionnaires. Several papers were analyzed to offer more light on the subject of the investigation. The paper will conclude with recommendations for future research areas that should be prioritized to achieve high environmental performance.

Many businesses wish to be perceived as environmentally friendly for their reputation and to avoid violating Environment Management rules. Measuring environmental performance during decision-making is difficult (Asiaei et al., 2022). It is because the environmental effects of most decisions may not be felt until years later. It is challenging to make ecologically responsible judgments without a good framework to evaluate environmental considerations and hazards. The management accounting system is designed to assist firms in making sound judgments on all daily operations tasks (Jovanović et al., 2022). The system provides documents and reports that assist businesses in making decisions on internal considerations. Environmental performance is evaluated based on internal activities and their external influence. An integrated management accounting system will assist the firm in optimizing its environmental performance-maintenance decisions.

In recent decades, Iraq has witnessed substantial climate change (Azooz et al., 2015). The country's temperature has risen dramatically in a short time. Iraq is believed to contain one of the world's most significant oil reserves. Thus, the extraction, processing, and consumption of oils and fossil fuels contribute to environmental damage and global warming. The nation and the world suffer the consequences of such practices (Nasiritousi, 2017). Therefore, the nation's oil corporations must improve their business methods and lessen their negative impact on the global environment. However, it is fairly difficult for oil businesses to attain these results, given that they deal with



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# The Impact of Integrating Quality Costing and Value Stream Costing Concerning Competitive Advantage: Applied Study in Iraqi Industrial Sector

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**Keywords:** Quality Cost, Value stream costing, Competitive advantage, Lean Accounting

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# The Impact Of International Financial Reporting Standards (IFRS) On Conditional Conservatism In The Financial Statements Of Non-Financial Industry Sectors In The United Arab Emirates

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#### Abstract

The research objective of this study is to shed light on the impact of adoption the International Financial Reporting Standards (IFRS) on accounting conservatism in the financial statements of all non-financial industry sector companies listed on the stock exchange in the United Arab Emirates during the period from 2010 to 2019. The study investigates the change in the level of conservatism before and after the mandatory adoption of IFRS and its impact on financial statements, in order to identify the results of implementing IFRS. Basu's (1997) scale was used to measure accounting conservatism in the financial statements. The results of the study indicate an impact of implementing IFRS on accounting conservatism, where there was a decrease in the level of accounting conservatism after the adoption of IFRS in the financial statements of non-financial industry sector companies in the United Arab Emirates.

**Keywords:** IFRS, IASB, UAE, accounting conservatism, conditional accounting conservatism, Basu Model.

#### 1. Introduction

Historically, countries developed their own accounting standards, which were shaped by local institutions and regulations, and integrated into national economies and cultures. These standards were called Generally Accepted Accounting Principles (GAAP) and often differed in their objectives from country to country. Additionally, some countries adopted standards developed by other countries, such as the United Arab Emirates, which adopted US GAAP. For various reasons, such as the globalization of the economy and the growth of international trade, the creation of a unified

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#### REVIEWING INTERNATIONAL FINANCIAL REPORTING STANDARD 9: FINANCIAL INSTRUMENTS

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|--------------------------------------|---|---|
| Received:<br>Accepted:<br>Published: | 6 <sup>th</sup> May 2023<br>10 <sup>th</sup> June 2023<br>7 <sup>th</sup> July 2023 | The most controversial accounting standard of the past decade, IAS 39 Financial Instruments: Recognition and Measurement, and its American equivalent FAS 133 Derivative Instruments and Hedging Activities" and FAS 157 "Fair Value Measurements" have regained their status as a global focus of public debate since the beginning of the current crisis. After recent harsh criticism, standard-setters have launched several targeted projects in considering accounting issues arising from the crisis. The result so far is Publishing of IFRS 9 Financial Instruments issued by the IASB and Exposure Draft on Financial Instruments issued by the FASB. Bankers and companies facing huge challenges in understanding and applying the International Financial Reporting Standard 9 Financial Instruments (IFRS 9). This lack of understanding opens the horizons of doubts and this study examines the International Financial Reporting Standard 9 Financial Instruments (IFRS 9) to facilitate its understanding, value and application for bankers. Furthermore, one of the major tools that the study used is the historical proactive to attain a better recognition and application of the (IFRS 9). |

Keywords: IFRS9, IAS 39, measurement, Classification, Impairment, Hedge accounting

#### 1.INTRODUCTION

IAS 39 has come under fire for being overly complicated, out of step with how organizations manage their businesses and risks, and delaying the recognition of credit losses on loans and receivables until too late in the credit cycle. IFRS 9 replaces IAS Financial Instruments - Recognition and Measurement. IFRS 9 replaces IAS 39, Financial Instruments - Recognition and Measurement. IFRS 9 replaces IAS 39 Financial Instruments - Recognition and Measurement. This addresses criticism that IAS 39 is overly complex, inconsistent with how businesses manage their businesses and risks, and that credit losses on loans and receivables are recognized too late in the credit cycle. It is designed to The IASB had always intended to revisit his IAS 39, but the financial crisis prioritized it.

In the new millennium, the announcement of cases of financial fraud creates a shock to the business community as seen in the collapse of the, WorldCom company. In fact, WorldCom company was purposely hiding its expenses in its capital expenditures and when its accounts were reopened, it suffered from heavy losses about to \$5 billion. Thereafter, in December 2001 the famous collapse of the Enron

company popped up, which harmed the accounting and business sector as a whole. Simultaneously, many companies such as Bernard Madoff, Health Home, Parmalat, Fannie Mae, Tyco and Satyam have witnessed several collapses. As a consequence of that, most of the proxy of investors and analysts have shied away from relying on the accounting information as an input from their investment and credit decisions models in that period of time.

The accountancy profession encountered a great deal of embarrassment, which led to the loss of its credibility as a reliable source of information. The lack of trust in the accountancy profession is mostly attributed to the misconducts of a few people, who were particularly pushed by a deep sense of greed and private benefits. Such misconducts have significantly caused a great damage to the wealth of society all over the world as Fillip (Anssari, M. A. A., & Al-Tamimi, S. A. 2023) asserts: "As a result of these failures, the US Congress passed the Sarbanes-Oxley Act of 2002. and one of the main headlines of this law is investor protection by improving the accuracy and reliability of corporate disclosures made in accordance with the securities laws" (Louwers, et al. 2018 and Anssari, M. A. A. 2023) also share the opinion that:

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#### -RESEARCH ARTICLE-

# IMPLEMENTATION OF THE COMPREHENSIVE MANAGEMENT CONTROL SYSTEM PACKAGE TO ENHANCE THE OVERALL CONTROL SYSTEM EFFECTIVENESS IN IRAQI INDUSTRIAL SECTOR COMPANIES

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#### Abstract

An efficient control system is deemed essential for organizational effectiveness. However, there is a lack of study on how businesses might enhance the effectiveness of their control systems. Determining whether a comprehensive management control package combined with governance mechanisms improves the efficacy of the organizational control system in the Iraqi industrial sector was the objective of the present study. In recent years, enterprises in the Iraqi industrial sector have struggled with management control. The study determined how a corporation in Iraq benefited from the entire system. To achieve the study's aims, 105 questionnaires were sent, and a complete response was collected. SmartPLS software was used to assess the measurement and structural models of PLS-SEM using the collected data. The study found that the comprehensive management control package with its five components (i.e., planning, cultural, cybernetic, rewards and compensation, and administrative controls) had a significant and favorable effect on the organization's control system's

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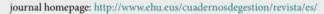
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#### Management Letters / Cuadernos de Gestión



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#### Impact of Information Technology (IT) Governance on Business-IT Alignment

Impacto del gobierno de las Tecnologías de Información (TI) en el alineamiento entre negocio y TI

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#### ABSTRACT

Purpose: This basic, quantitative, descriptive, cross-sectional research aims to empirically examine the impact of IT governance on business-IT alignment. Method: This study adopts the Structural Equation Model (SEM) technique with Confirmatory Factor Analysis (CFA) to evaluate the relationship between IT governance and business-IT alignment, testing three basic hypotheses on the data collected from 672 web-based surveys of companies in Colombia. Main finding: IT governance significantly and directly affects business-IT alignment, but there are no differences in such influence as per industry type or company size. Limitations: This study only considered companies located in Colombia with a limited sample size in several industry types, which may become a possibility for further studies. Additionally, the data collected relies on the honesty of respondents and is not completely free of bias.

Keywords: Information Technology, IT governance, IT governance practices, Business-IT alignment, IT strategic alignment, IT management.

#### RESUMEN

Objetivo de la investigación: El propósito de esta investigación básica, cuantitativa, descriptiva y transversal es examinar empíricamente el impacto de la gobernanza de TI en el alineamiento de negocio y TI. Metodología: Este estudio adopta la técnica Modelo de Ecuaciones Estructurales (SEM) con Análisis Factorial Confirmatorio (CFA) con el fin de evaluar la relación planteada entre gobierno de TI y alineamiento de negocio y TI, poniendo a prueba tres hipótesis básicas, usando los datos recolectados procedentes de 672 encuestas realizadas vía web a empresas en Colombia. Hallazgos: Este estudio encontró que el gobierno de TI afecta de manera significativa y directa la alineación de negocio y de TI, pero no existen diferencias en dicha influencia entre tipos de industria y tamaños de empresa. Limitaciones: Este estudio solo tomó en cuenta empresas localizadas en Colombia con limitación en tamaño de muestra en varios sectores de actividad, lo que puede constituirse como una posibilidad para estudios posteriores. Adicionalmente, los datos recolectados están basados en la honestidad de los encuestados y no están completamente libres de sesgo.

Palabras clave: Tecnología de Información, Gobierno de TI, Prácticas de Gobierno TI, Alineamiento de negocio y TI, Alineamiento estratégico de TI, Gestión de TI.

#### THE POSSIBILITY OF USING KAIZEN **METHOD (CONTINUOUS IMPROVEMENT) TO IMPROVE QUALITY AND REDUCE COSTS:** AN APPLICATION RESEARCH ON KUFA **CEMENT FACTORY**

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ABSTRACT: Along with an increase in the competitiveness of marketoperating businesses, the global cement industry is experiencing a rise in
competition. Therefore, businesses operating in this industry must concentrate
on enhancing the quality and reducing costs. Thus, this study's application of
the kaizen method in the context of Kufa will enhance employee performance
and product quality, thereby contributing to Kufa's market competitiveness.
This method also plays a crucial role in determining product demand. This
study used 2015 data for content analysis to evaluate the function of the
Kufa cement industry in cost reduction and quality improvement. The findings
indicate that the kaizen method enhances product quality and decreases
costs. Therefore, organizations should prioritize employee training so that
employees can concentrate on continuous improvement. Academicians
will find these findings useful for future publications and designing training
sessions for cement industry decision-makers to enhance quality.

Keywords: Kaizen method, Cost reduction, quality improvement, 5s, Cement

The current business environment is highly volatile and dynamic. Several quality standards have been established for the competition and consumers. These requirements must be fulfilled to remain competitive in the market. Therefore, customers are more potent today than ever (Pascucci, Savelli, & Gistri, 2023). Due to digitalization, they have easy access to various services and products from which to choose the best option. To saltsy consumers, organizations need to prioritize quality and maintain it consistently. Thus, the organizations' decision-makers must focus on the quality of the products and the processes used to maintain quality (Gera et al., 2017).

On the other hand, businesses must prioritize improving quality over time. This enhancement should occur regularly. A company can use various tools for the continuous development of its products and services (Prashar & Antony, 2018). The Kaizen stoppion to others in the dioal markets (Otsuka & Ben-Mazwi, 2022), which to do the methods discussed in the literature regarding continuous improvement. This concept was first introduced approximately thirty years ago. This strategy applies to all organizations, including multinational corporations and small businesses. This strategy is being employed by various organizations, including diverse organizations, received operations runt be eliminated.

In recent years, technological advancements and

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Home / Archives / Vol. 8 No. 5 (2023): Continuous publication / Articles

# The Impact of International Financial Reporting Standards on Aggressive Accrual: Evidence from Saudi Security Exchange

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#### DOI:

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**Keywords:** International Financial Reporting Standards, Aggressive Accruals, Saudi Security Exchange

#### Abstract

**Purpose**: This study investigated the impact of international financial reporting standards on aggressive accrual. The distinguishing feature of this research is the study of the recent adoption of international financial reporting standards in one of the most important economies and emerging markets in the world; the Saudi Security Exchange (Tadawul).

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#### Cuadernos de economía



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#### **ARTÍCULO**

# The Impact of Accounting Conservatism and Information Technology on Audit Performance and Quality of Financial Reporting: Empirical Analysis in the Oil Industry in Iraq

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#### Jel Codes:

#### Keywords: Audit Performance,

Audit Performance, Accounting Conservatism, Information Technology, Quality of Financial Reporting

Abstract: The importance of financial reporting (FR) in maintaining organisational credibility has been a focal point of recent studies. Therefore, this article examines how accounting conservatism and information technology affect the quality of financial reporting in the oil industry in Iraq. The study also explores the role of audit performance in the relationship between accounting conservatism, information technology, and the quality of financial reporting in the Iraqi oil industry. The study collects primary data from the audit team of the oil industry in Iraq using survey questionnaires. The study also examines the data reliability and the relationship between variables using SPSS-AMOS. The results indicate a positive relationship between accounting conservatism, information technology, and the quality of financial reporting in the oil industry in Iraq. The findings also revealed that the performance of audits plays a significant role in the relationship between accounting conservatism, information technology, and the quality of financial reporting in the oil industry in Iraq. The study guides policymakers in developing policies to enhance the quality of financial reporting through the utilisation of accounting conservatism and information technology.

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#### INTERNATIONAL JOURNAL OF ECONOMICS AND FINANCE STUDIES

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#### -RESEARCH ARTICLE-

### GOVERNANCE AND JOINT AUDITING AND THEIR REFLECTION ON THE FINANCIAL SYSTEM AND PERFORMANCE IN IRAQ BANKS

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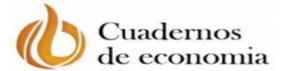
#### -Abstract-

Recently, financial performance has been the foremost requirement for the financial institution to survive in the market and this aspect demands the researchers' emphasis. Thus, the present study investigates the impact of joint auditing and governance on the financial performance of Iraqi banks. The study also examines the mediating role of a strong financial system among joint auditing, governance and financial performance of the Iraqi banks. The researchers collected the data using survey questionnaires from the audit department of the Iraqi banks. The researchers also checked the association among variables using SPSS-AMOS. The outcomes indicated that joint auditing and governance have a positive association with the financial performance of Iraqi banks. The outcomes also exposed that a strong financial system significantly mediates among joint auditing, governance and financial performance of the Iraqi banks. The study guides the policymakers in developing new policies related to improve the financial performance of the banks using effective joint auditing and governance systems.

**Keywords:** Joint auditing, governance, strong financial system, financial performance, Iraqi banks

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ISSN: 0210-0266





#### The Impact of Culture and Soci al Norms on Earnings Managem ent: A Case Study of Iraq

- Ali Majed , Lecture in accounting. University of Basrah,
   College of Administration and Economics, Department of Accounting.
- Mundher Al-Hamood, Doctor of philosophy in accounting.
   University of Basrah, College of Administration and Economics, Department of Accounting
- Hashim Ali, Doctor of philosophy in accounting. University of Basrah, College of Administration and Economics, Department of Accounting

#### **Keywords:**

Culture, social norms, earning management, institutional support, manufacturing industry.

#### **Abstract**

The management of earnings has emerged as a critical determinant of organisational success, necessitating the consideration of culture and social norms. This aspect warrants the attention of both researchers and regulators. This article aims to investigate the influence of culture and social norms on the practise of earning management within the manufacturing sector in Iraq. This study examines the moderating influence of institutional support on the relationship between culture, social norms, and earning management within the manufacturing sector in Iraq. Data was collected from employees in the manufacturing industry through the administration of questionnaires. The article also utilised the SPSS-AMOS





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Institutions

Fulltext

#### Iraqi banks actually comply for international financial reporting standards

Ali Majed Hadi , Assist .Prof. Dr: Mundher Al-hamood , Prof. Dr: Hashim Ali

Economic Sciences 2023, Volume 18, Issue 69, Pages 197-213

#### Abstract

This research aims to determine the level of compliance of Iraqi banks with application of International financial reporting standards (hereafter IFRS). In more specific, we study the choices of accounting policy for Iraqi firms after IFRS. In order to achieve this goal, we employ the data of the Iraqi firms listed in the Iraq stock exchange- banking sector, as we analyze the content of financial reports of 18 banks for the years 2015-2017-2019. The results indicate weak Iraqi banks' compliance with IFRS requirements. This matter, that is non-compliance, that the

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#### The Impact of the Company's Characteristics on Earnings Management Based on Accrual: A Case of the United Arab Emirates

Ali Majed Hadi a, Dr. Mundher Al-hamood b, Dr. Hashim Ali c

#### Abstract

The aim of this research is to explore the impact of the company's characteristics in earnings management. In more detail, explore the impact of the company's size, leverage, growth, turnover of assets and loss on accruals earnings management. In order to test the study's hypothesis, researchers used financial data of companies listed in the UAE markets (Abu Dhabi Financial Market and Dubai Financial Market). The researchers concluded that the company's characteristics do not affect accruals earnings management with the exception of turnover and loss. This result suggests that earnings management is only a decision taken by management and is therefore more related to management as people than the company's characteristics. This result also indicates that companies facing a loss tend to manage their earnings more than companies whose activity results positively.

Keywords: Accruals Earnings Management, Company Characteristics, United Arab Emirates.

#### Acceptable scientific research for publication

| N | Lecturer name   | Research title  |
|---|---|---|
| 1 | Assist. Prof. Dr. Elham Jaafar<br>Hamid Al -Shawi     | <ul><li>1-A proposed framework for a balanced performance card in the tax examination process</li><li>2- The effect of tax governance by reducing tax risks and achieving sustainable development/joint Assist. L. Muhammad Faraj</li></ul>   |
| 2 | Assist. Prof. Dr. Abdul Khaleq<br>Yassin              | <ul> <li>1 - The characteristics of the financial analyst and the discovery of tampering with accounting numbers (subscriber. Dr. Munther Jabbar Dagher)</li> <li>2- Cash and Financial failure management</li> <li>3- The role of the administrative accountant in forming the capital structure</li> <li>4- The role of green financing projects in improving accounting systems in small and medium-sized companies (joint with Dr. Munther Jabbar)</li> </ul>   |
| 3 | Assist. Prof. Dr. Muhannad<br>Mohamed Abdel -Muttalib | 1- The extent of harmony of the internal control systems of Iraqi civil banks with the principles of risk assessment of the framework of the updated Coso committee 2- Behavioral trends in the process of limiting tax evasion  3-The Effect of Customer profitability on Strategic cost Choices for Iraqi Banking Institution   |
| 4 | Assist. Prof. Dr. Munther<br>Jabbar Dagher            | 1- Excessive administrative confidence and accounting for accounting 2- Anomalies of entitlement and international financial reporting standards 3- The profits and predicting them in light of the criteria of reporting 4- The narrative disclosure of companies 5- Department of profits, as a 19th: Tampering in light of the pandemic 6- The accumulation of profits and international financial reporting standards 7- The characteristics of the financial analyst and the discovery of manipulation of accounting numbers (joint with Dr. Abdel-Khaleq Yassin 8- The role of smaller financing projects in improving accounting systems in small and medium-sized companies (common with Dr. Abdel-Khaleq Yassin) |
| 5 | Prof. Dr. Fatima Jassim<br>Muhammad                   | Contracting disclosure and the effect of investment decisions   |

| 6 | Assist. Prof. Dr. Suhail<br>Abdullah Nasser | Accounting empowerment mechanisms and influencing factors   |
|---|---|---|
| 7 | Assist. Prof. Kifah Jabbar<br>Hassan        | Application of the process of re -engineering of operations for the product life cycle with the aim of reducing the costs of an applied study |

#### **Completed scientific research**

|   |   | Completed Scientific research  | Completion   |
|---|---|--|--------------|
| N | Lecturer name                                     | Research title   | rate         |
| 1 | Assist. Prof. Dr.<br>Elham Jaafar<br>Hamid        | 1-The Effect of Applying the Principles of Tax Governance in Increasing Efficiency of Tax Administration and Increase Tax Compliance 2-The Impact of Integrating Quality Costing and Value Stream Costing Concerning Competitive Advantage: Applied Study in Iraqi Industrial Sector   | %100<br>%100 |
| 2 | L. Dr. Muhannad<br>Muhammad                       | 1-Extent to Which the Internal Control Systems of Iraqi<br>Private Banks Are Consistent with The Principles of The COSO<br>Committee –2017 Framework   |              |
|   |   | 2-THE EFFECT OF CUSTOMER PROFITABILITY ON STRATEGIC COST CHOICES FOR IRAQI BANKING INSTITUTIONS  |              |
| 3 | Assist. Prof. Dr.<br>Suhail Abdullah<br>Nasser    | 1- Towards Integrated Management Accounting System for Measuring Environmental Performance 2- IMPLEMENTATION OF THE COMPREHENSIVE MANAGEMENT CONTROL SYSTEM PACKAGE TO ENHANCE THE OVERALL CONTROL SYSTEM EFFECTIVENESS IN IRAQI INDUSTRIAL SECTOR COMPANIES 3- REVIEWING INTERNATIONAL FINANCIAL REPORTING STANDARD 9: FINANCIAL INSTRUMENTS 4- The Impact of International Financial Reporting Standards (IFRS) On Conditional Conservatism In The Financial Statements Of Non-Financial Industry Sectors In The United Arab Emirates 5- THE POSSIBILITY OF USING KAIZEN METHOD (CONTINUOUS IMPROVEMENT) TO IMPROVE QUALITY AND REDUCE COSTS: AN APPLICATION RESEARCH ON KUFA CEMENT FACTORY | %100         |
| 4 | Assist. Prof.<br>Fayhaa Abdel -<br>Khaleq Mahmoud | THE POSSIBILITY OF USING KAIZEN METHOD (CONTINUOUS IMPROVEMENT) TO IMPROVE QUALITY AND REDUCE COSTS: AN APPLICATION RESEARCH ON KUFA CEMENT FACTORY  | %100         |
| 5 | Assist. Prof.<br>Jamana Handal<br>Hamid           | -1The Impact of Accounting Conservatism and Information Technology on Audit Performance and Quality of Financial Reporting: Empirical Analysis in the Oil Industry in Iraq -2 GOVERNANCE AND JOINT AUDITING AND THEIR REFLECTION ON THE FINANCIAL SYSTEM AND PERFORMANCE IN IRAQ BANKS   | %100         |

|    | Jon Craidation (cport of                      | the conege of Administration and Economics, Department of Account  | 6 -0-0 -0 |
|----|---|--|-----------|
| 6  | Assist. L.<br>Muhammad Faraj<br>Hanon         | 1-The Impact of IT Governance According to the COBIT5 Framework on the Operational Performance of Iraqi Companies (A Field Study on Industrial Companies Listed on the Iraq Stock Exchange  2- Information technology and its role in improving academic   | %100      |
|    |   | performance) A field study on a sample of Iraqi universities   |           |
| 7  | Assist. L. Maher<br>Ismail Badran             | The Impact of IT Governance According to the COBIT5 Framework on the Operational Performance of Iraqi Companies (A Field Study on Industrial Companies Listed on the Iraq Stock Exchange)  | %100      |
| 8  | Assist. Prof. Dr.<br>Mundhir Jabbar<br>Dagher | 1-THE IMPACT OF INTERNATIONAL FINANCIAL REPORTING STANDARDS ON AGGRESSIVE ACCRUAL: EVIDENCE FROM SAUDI SECURITY EXCHANGE 2- The Impact of the Company's Characteristics on Earnings Management Based on Accrual: A Case of the United Arab Emirates 3- The Impact of Culture and Social Norms on Earnings Management: A Case Study of Iraq 4- Iraqi banks are actually complied with international financial reporting standards | %100      |
| 9  | Ali Majid Hadi                                | 1-THE IMPACT OF INTERNATIONAL FINANCIAL REPORTING STANDARDS ON AGGRESSIVE ACCRUAL: EVIDENCE FROM SAUDI SECURITY EXCHANGE 2- The Impact of the Company's Characteristics on Earnings Management Based on Accrual: A Case of the United Arab Emirates 3- The Impact of Culture and Social Norms on Earnings Management: A Case Study of Iraq 4- Iraqi banks are actually complied with international financial reporting standards | %100      |
| 10 | Assist. L. Marwa<br>Nabil Abdullah            | -1The Impact of Accounting Conservatism and Information Technology on Audit Performance and Quality of Financial Reporting: Empirical Analysis in the Oil Industry in Iraq -2 GOVERNANCE AND JOINT AUDITING AND THEIR REFLECTION ON THE FINANCIAL SYSTEM AND PERFORMANCE IN IRAQ BANKS   | %100      |

#### The authorized and translated books

| N | Lecturer name                        | The name of the author /<br>translator book | Printing<br>name | Date | The<br>country<br>in which<br>it was<br>printed |
|---|--------------------------------------|---|------------------|------|---|
| 1 | Assist. Prof. fayhaa<br>Abdul Khaliq | Advance Cost Accounting                     |                  |      | _   |

#### **Scientific activities**

| N  | The title of the seminar | The title of the seminar | The title of the scientific symposium | The title of the cultural |
|----|--------------------------|--------------------------|---------------------------------------|---------------------------|
| '\ |                          |                          | serencine symposium                   | seminar                   |

| The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 |  |  |                           |  |  |  |
|---|--|--|---------------------------|--|--|--|
|   | Application of the life cycle of                       | PhD at the British University  | Accounting problems       |  |  |  |
| 1   | the product using the process                          | - Kent University  | related to religious      |  |  |  |
|   | of re -engineering processes                           |  | endowment investments     |  |  |  |
|   | in reducing costs                                      |  |                           |  |  |  |
|   | The effect of the company's                            | Culture and accounting   | The shift from the budget |  |  |  |
|   | characteristics and the review                         | standards  | of the items to the       |  |  |  |
| 2   | committee at the level of                              |  | budget of the programs    |  |  |  |
|   | planning and its reflection on                         |  |                           |  |  |  |
|   | the financial performance                              |  |                           |  |  |  |
|   | The economic effects of                                | The impact of police   | University education and  |  |  |  |
| ,   | increasing the level of                                | PhD at the British University - Kent University - Kent University  Culture and accounting standards  The shift from the budget of the items to the budget of the programs  The impact of police changes on the financial performance of insurance companies  Design an integrated framework to evaluate the performance of government service units / applied study  The possibility of applying the cost system on the basis of the activities based on the performance of PFABC in Iraqi industrial companies and the effect of the competitive advantage  The extent of the internal control system contributed to supporting the company's performance | auditing profession       |  |  |  |
| 3   | disclosure   | performance of insurance   |                           |  |  |  |
|   |  | companies  |                           |  |  |  |
| 4   | The impact of information                              | Design an integrated   |                           |  |  |  |
|   | technology and organizational                          | framework to evaluate the  | _                         |  |  |  |
|   | culture on the elasticity of                           | performance of   | the government sector     |  |  |  |
|   | information systems                                    | government service units /   |                           |  |  |  |
|   |  | applied study  |                           |  |  |  |
|   | Forexes of financial failure                           |  | _                         |  |  |  |
|   | and the extent of                                      | •  | education                 |  |  |  |
|   | compatibility  |  |                           |  |  |  |
| 5   |  |  |                           |  |  |  |
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|   |  |  |                           |  |  |  |
| 6   | The impact of police changes                           |  |                           |  |  |  |
|   | on the financial performance                           | •  |                           |  |  |  |
|   | of insurance companies                                 | _  |                           |  |  |  |
|   | The Pole of Landarship                                 | company's periormance  |                           |  |  |  |
| 7   | The Role of Leadership Enhancing                       |  |                           |  |  |  |
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|   | Organizational culture is an advanced control tool for |  |                           |  |  |  |
| 8   | administrative control                                 |  |                           |  |  |  |
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|   | systems Financial reporting standards,                 |  |                           |  |  |  |
|   | profits, profits, the effect of                        |  |                           |  |  |  |
| 9   | reservation and enforcement                            |  |                           |  |  |  |
|   | strength   |  |                           |  |  |  |
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#### The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 يسم الله الرحمن الرح

Ministry of Higher Education & Scientific Research UNIVERSITY OF BASRAH College of Admin & Economics



وزارة التعليم العاللي والبحث العلمي حامعة البصرة كلية الادارة والاقتصاد

ر اداري )

بناءً على مذكرة رئيس قسم المحاسبة بتاريخ ، ٢٠٢٥/١٠ ٢ .....

A. 1700 A. I

تقرر إقامة حلقات نقاشية في قسم المحاسبة وذلك يوم الثلاثاء الموافق ٢٠٢٥/١٦ ، وكما ــدرج في ادناه :-

١-( اثر عدم تغيير مراقب الحسابات وجودة التدقيق في ملائمة المعلومات المحاسبية من خلال الدور الوسيط لممارسة إدارة الأرباح) لطالب الدكتوراه جليل إبراهيم صالح وبأشراف الدكتور عبدالحسين توفيق شبلي

٢- ( اثر معايير الإبلاغ المالي الدولية والسمات الشخصية للمدير في اتباع الشركة القائد ) أطالب الدكتوراه اشرف عبد ربه احمد وبأشراف الأستاذ المساعد الدكتور منذر جيار داغر

Y. 47/0/12

كتب السيد العميد - للعلم - مع التقدير

قسم المحاسبة - مذكرتكم بتاريخ ١٠٢٥/١٠ ٢

وحدة الشؤون العلمية - مع الاوليات

7. 17/0/1.

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Ministry of Higher Education

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م/ حلقات نقاشية

بناءً على مذكرة رئيس قسم المحاسبة بتاريخ ٢٠٢٣/٥/١٨ .....

تقرر إقامت حلقات نقاشية في قسم المحاسبة وذلك يوم الثلاثاء الموافق ٢٠٢٥/٢٣ ، وكما مصدرج في ادناه :-

١- ( انموذج مقترح لتكييف نظام الموازنات التخطيطية المعدة على أساس النظام المحاسبي الموحد لأغراض الرقابة وتقويم الأداء وتحقيق الميزة التنافسية في شركات القطاع العام ، معمل اسمنت الكوفة / دراسة حالة ) لطالبة الدكتوراه حوراء ناظم مطشر وبأشراف الاستاذ المساعد الدكتور عبدالخالق ياسين زاير.

 ٢ ( اثر هيكل الملكية على سياسات توزيع الأرباح من خلال تكلفة رأس المال ) لطالب الدكتوراه فاطمة جاسم محمد والأستاذ المساعد الدكتور الهام جعفر الشاوي .

اد عبد الحسين توفيق شبلي العميد وكالة ١٠٢٣/٥/ ٢٠

نسخة منه الى :-

- مكتب المبيد العميد للعلم مع النقدير .
- قسم المحاسبة مذكرتكم بتاريخ ۱۸/۰/۲۰۲۸.
  - وحدة الشؤون العلمية مع الاوليات ..
    - الشخصية .
    - الصادرة.

العنوان: العراق / البصرة / مجمع كليات باب الزبير

البريد الالكتروني: college eco adm @ yahoo.com

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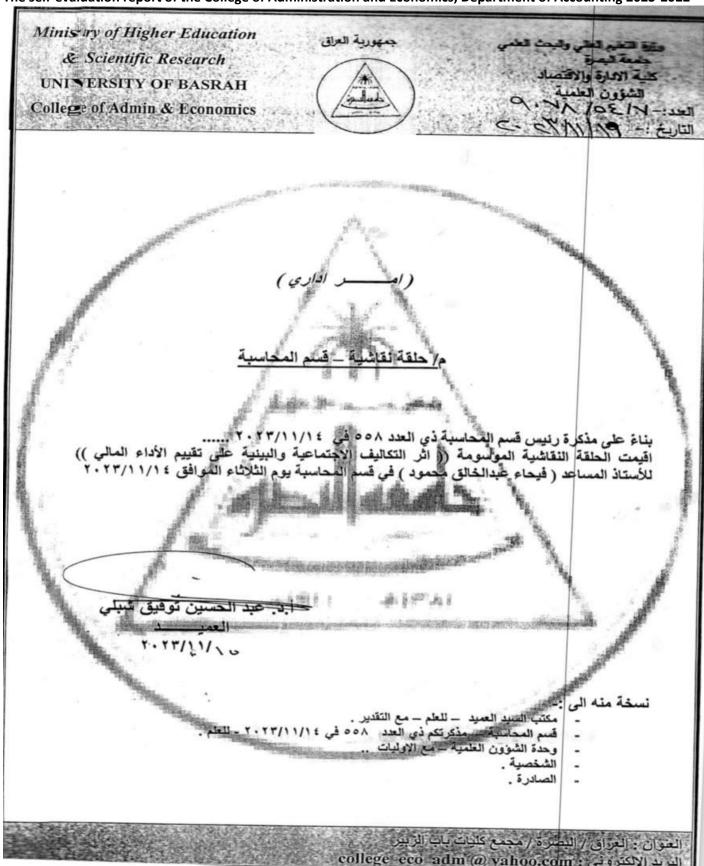
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- حكتب السيد معاون العميد للشؤون العلمية .. مع التقدير
  - وحدة الارشاد التربوي
    - اعدادرة
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The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 Ministry of Higher Education وزارة التعليم العالي والبحث العلمي جمهوربة العراق جامعة البصرة & Scientific Research كلية الادارة والاقتصاد وحدة الشؤون العلمية UNIVERSITY OF BASRAH College of Admin & Economics अब पंचलित रहाई Y . Y & / 4 4 وحدة الشؤون العلمية دودة - للعلم . college eco adm a vah

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 Ministry of Higher Education جمهورية العراق وزارة التعليم العا & Scientific Research UNIVERSITY OF BASRAH College of Admin & Economics (امسراداری) دوة علمية بناءً على مذكرة رنيس قسم المحاسبة التي يعتزم فيها...... إقامة الندوة العلمية الموسومة (الجوانب المالية في الخطاب التواصلي عند الامام على (عليه السلام)) وذلك يوم الثلاثاء الموافق 2 /2024/4 في قاعة الحرية ، ولكلا من السادة التدريسيان المدرجة اسم 1. أ.د. سهيل عبدالله ناصر أ.د. عبد الحسين توفيق ش العميد المستوالية المستوالية العميد 2024/3/26 يد العميد - للعلم - مع التقدير. Let a العنوان : العراق / البصرة / مجمع كليات باب الزبير البريد الالكتروني: college\_eco\_adm @ yahoo.com



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التاريخ: 31/5/2022

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تحبة طبية....

نود اعلامكم بانه سوف تقام دورة للخريجين من قسم المحاسبة للسنوات الد حـول المحاسبة الضريبية والتـى يقدمها كـل مـن التدريسيين (م.م.علـى ماجـد هـ (م.م.مصطفى محمد جاسم) أبتداءا من يوم الخميس 2022/5/26 ولغاية 6/2 في قسم المحاسبية.

مع التقدير

الإستاذ الدكتور عبد الحسين توفيق شبلم العميد 2022/57771

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UNIVERSITY OF BASRAH
College of Admin & Economics



وزارة التعليم العالي والبحث العلمي جامعة البصرة كلية الادارة والاقتصاد الشؤون العلمية العدد: - المراجع من العلمية التعدد: - المراجع من العدد: - المراجع من ا

(امـــر اداري)

### م/ حلقة ثقاشية \_ قسم المحاسبة

بناءً على مذكرة رنيس قسم المحاسبة بتاريخ ٢٠٢/١٢/١١ ..... تقرر إقامة الحلقة النقاشية الموسومة (( اطار مقترح لتطبيق نظام إدارة المعلومات المالية الحكومية في البيئة العراقية لتحقيق الشفافية )) للأستاذ المساعد ( جمانة حنظل حميد ) والمدرس المساعد (مروة نبيل عبدالله ) في قسم المحاسبة يوم الثلاثاء الموافق ٢٠٢/١٢/١٢ ، ٢

ا.د. عبد الحسين توفيق شبلي العميد ١٠٢٣/١٢/ ح

سخة منه الي :.

- مكتب السيد العميد للعلم مع التقدير .
- فسم المحاسبة مذكرتكم بتاريخ ١٠٢١١/١٠٠ العلم
  - وحدة الشؤون العلمية مع الاوليات ..
    - الشخصية
    - الصادرة.

العنوان : العراق / البصرة / مجمع كليات باب الزبير البريد الالكتروني : college\_eco\_adm @ yahoo.com The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 قسم المحاسبة Accounting Department 0011:1 11/18:32,201 السيد معاون العميد للشؤون العلمية المحترم٠٠٠٠ م / امر ادارى بحلقة نقاشية تحبة طبية ارجو التفضل بالموافقة على اصدار امر اداري بالحلقة النقاشية الموسومة" اثر تكاليف الاجتماعية والبيئية على تقييم الاداء المالي " للاستاذ المساعد فيحاء عبدالخالق محمود وذلك يوم الثلاثاء الموافق 7.75/11/12 مع التقدير .....

ا را الساوي المام جعفر الشاوي رئيس القسم

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022



### جامعة البصرة كلية الإدارة والاقتصاد College of Admin and Economic



قسم المحاسبة Accounting Department

السيد معاون العميد للشؤون العلمية المحترم٠٠٠٠

### م / امر اداري بطقة نقاشية

تحية طيبة....

ارجو التفضل بالموافقة على اصدار امر اداري بالحلقة النقاشية الموسومة " اطرار مقترح لتطبيق نظام ادارة المعلومات المالية الحكومية في البيئة العراقية لتحقيق الشفافية " للاستاذ المساعد جمانة حنظل حميد والمدرس المساعد مروة نبيل عبدالله وذلك يوم الثلاثاء الموافق ٢٠٢٣/١٢/١٢.

مع التقدير....

ا لهم الشاوي الشاوي رئيس القسم

Janes Janes

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 Ministry of Higher Education جمهورية العراق & Scientific Research UNI VERSITY OF BASRAH College of Admin & Economics control of the completed distribution

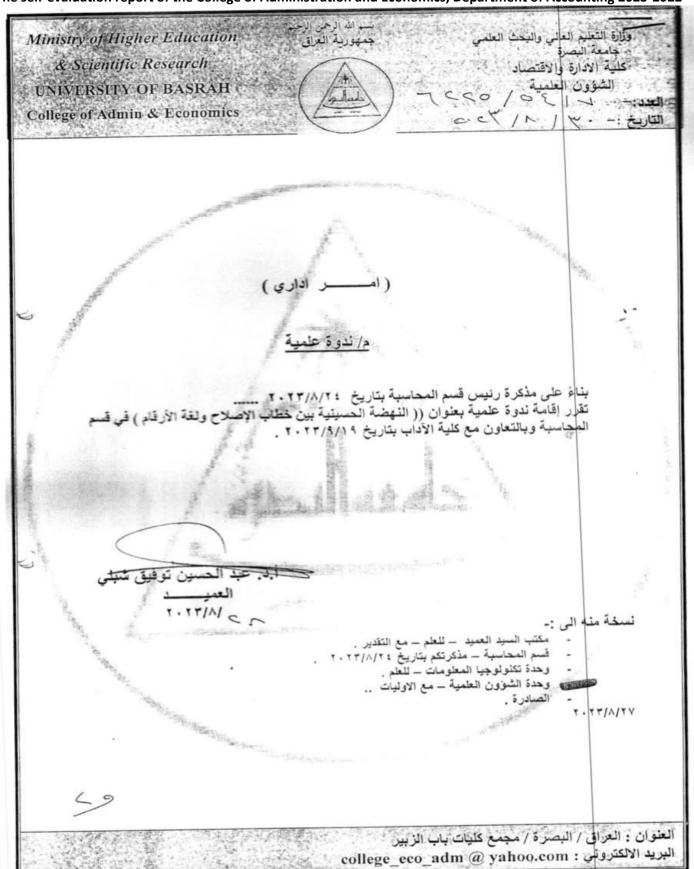
- محتب الصيد العميد تنعم مع التعدير . - فسع المحاسلة - مذكر تكم ذي العدد ( ٥٥٨ في ١٠/١١/١٢ - العل
  - وحدة الشؤون العلمية مع الاوليات . الشخصية

- الصادرة .

العنوان: العراق / البصرة / مجمع كليات باب الزبير

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 Ministry of Higher Enucation & Scientific Research UNIVERSITY OF BASRAH College of Admin & Economics بد العميد - للعلم - مع التقدير لعنوان: العراق / البصرة / مجمع كليات باب الزبير

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022



Ministry of Higher Education جمهورية العراق وزارة التعليم العالي والبحث العلمي حامعة البصرة & Scientific Research كلية الإدارة والاقتصاد UNIVERSITY OF BASRAH College of Admin & Economics (امـــر اداري) وذلك يوم الثلاثاء ٥/٣/٥ ٢٠٢ يلقيها كلا السادة التدريسيين المدرجة أس ٢ ـ أ ٠ د ، سهيل عبدالله ناص د. عبد الحسين توفيق العمد 7.71/7/ 4. وحدة الشؤون العلمية - مع الاوليات .. العنوان : العراق / البصرة / مجمع كليات باب الزبير لبريد الإلكتروني : college\_eco\_adm @ yahoo.com

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 Ministry of Higher Lawreion جمهورية العراق & Scientific Research كلية الادارة و تقتصاد وحدة الشؤون العلم UNIVERSITY OF BASRAH College of Admin & Economics (امسراداری) دوة علمية إقامة الندوة العلمية الموسومة (الجوانب المالية في الخطاب التواصلي عند الامام على السلام) وذلك يوم الثلاثاء الموافق 2 /2/4/4 في قاعة الحرية ، ولكلا من السادة التدريسيان المدرجة أس أ.د. عبد الحسين تو فيق 2024/3/26

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 بسم الله الرحمن الرحيم جمهورية العزلق Ministry of Higher Education وزارة التعليم العالى والبحث العلمي & Scientific Research كلية الادارة والاقتم UNIVERSITY OF BASRAH College of Admin & Economics وف يتم عقد تدوة توعوية من قبل قسم الم العربي بعنوان (الدلالة اللغوية على الابعاد الاقتصادية في حكومة الامام المهدي "عج") وذلك يوم الثلاثاء الموافق ٢٤/٢/٢٧ 7、なり7/6. ·議士四·本員 للتفضل بالاطلاع - مع التقدير . 

> ان العراق / البصرة / مجمع كليات باب الزبير اللاكتروني : college\_eco\_adm @ yahoo.com



### جامعة البصرة كلية الإدارة والإقتصاد College of Admin and Economics

قسم المحاسبة Accounting Department



السيد معاون العميد العلمي للشؤون العلمية

م/ الحلقات النقاشية

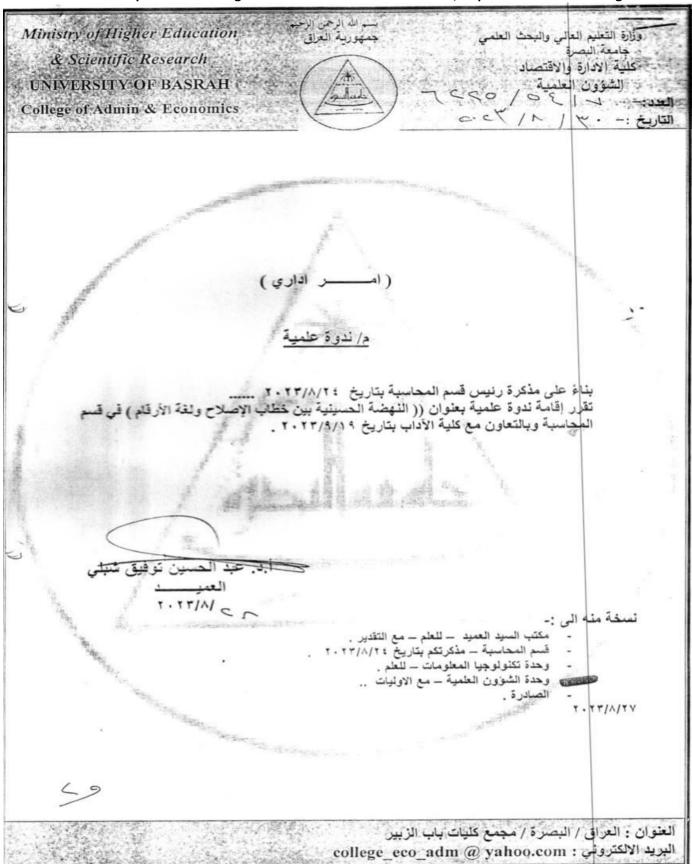
اطيب العجيات والتمنيات

نرسل اليكم الحلقات النقاشية من2022/7/11 ولغاية2022/12/31 ورقيا وعلى قرص (CD) وبنظام Excel وحسب الجدول المرفق

رئيس قسم المحاسبة ا.م.د.الهام جعفر حميد الشاوي

### الحلقات النقاشية لقسم المحاسبة من13/12/2022-1/7/2022

| القسم  | تاريخ الانعقاد | اسم التدريسي                            | الحلقة النقاشية  |    |
|--------|----------------|---|--|----|
| محاسبة | 7/4/2022       | ا.م. كفاح جيار حسن                      | كيف تختار المجلة العلمية لنشر نتاجك العلمي وما اهمية ذلك   |    |
| محاسبة | 18/1/2022      | د.سهيل عبد الله ناصر                    | اثر العوامل المؤسسية ومعايير الابلاغ على التحفظ المحاسبي واثرة على الاداء<br>المحاسبي                                    | t  |
| محاسبة | 4/2/2022       | د.سهيل عبد الله ناصر                    | التباين في اساليب المحاسبة الادارية للشركات الصغيرة والمتوسطة  |    |
| محاسبة | 2/3/2022       | د فاطمة جاسم مجد                        | اثر اهياكل الملكية على عدم تماثل المعلومات التحفظ المحاسبي متغير وسيط  | +- |
| محاسبة | 5/4/2022       | ا,م, كفاح جبار حسن                      | مبادىء الادخار الاساسية  | T  |
| محاسبة | 5/92022        | ا,م. كفاح جبار حسن                      | السبرة الذاتية واجتهاد المقابلة الشخصية  |    |
| محاسية | 5/2/2022       | ا.م. كفاح جبار حسن                      | الجامعات العراقية في تصنيف SCLMAGO   | T  |
| محاسبة | 19/8/2022      | ا,م. كفاح جبار حسن                      | كيفية الرد على ملاحظات المقيمين الي ترد من المجلات   |    |
| محاسية | 7/4/2022       | ا.م. كفاح جبار حسن                      | ريادة الاعمال من منظور الابتكار  | T  |
| محاسبة | 29/4/2022      | ا,م. كفاح جبار حسن                      | البحث العلمي واثرة على الاعتماد المؤسسي  |    |
| محاسبة | 15/4/2022      | ا.م. كفاح جبار حسن                      | براءات الاختراع العراقية واثرها العلمي محليا وعالميا   | T  |
| محاسبة | 20/4/2022      | ا.م. كفاح جبار حسن                      | معادلة الميزانية الشخصية   | t  |
| محاسبة | 13/4/2022      | ا.م. كفاح جبار حسن                      | الادخار وثقافة المجتمع   | H  |
| محاسبة | 5/11/2021      | د فاطمة جاسم مجد                        | الله الثقافة التنظيمية على مرونة نظم المعلومات المحاسبية   | 1  |
| محاسبة | 18/1/2022      | د.سهيل عبد الله ناصر                    | اداء الشركة التامين العراقية واثر التنبؤات السياسية والاقتصادية  | H  |
| محاسبة | 23/11/2021     | د.الهام جعفر حمید                       | امكانية تطبيق نظام التكاليف على اساس النشاط على الاداء PFABC دراسة   | H  |
| محاسبة | 23/11/2021     | المحاضر الخارجي د. هاشم علي هاشم        | تطبيقية في مصرف الرشيد<br>مدى مساهمة نظام الرقابة الداخلية في دعم اداء الشركة (دراسة حالة في شركة                        | H  |
| محاسبة | 23/11/2021     | د. عبد الحسين توفيق شبلي                | نفط الجنوب<br>العوامل المحددة للهيكل المالي وتاليرها في الاداء المالي : دراسة عينة من                                    | H  |
| محاسبة | 23/11/2021     | د.عبد الكريم عبد الرحيم                 | الشركات المسجلة في سوق العراق للا وراق المالية<br>تصميم اطار متكامل لتقييم اداء الوحدات الخدمية الحكومية : دراسة تطبيقية | 1  |
| محاسبة | 30/11/2021     | د فاطمة جاسم مجد                        | في مديرية بلدية البصرة<br>المواقب الاقتصادية المترتبة على زيادة مستوى الاقصاح المحاسبي                                   | 1  |
| محاسبة | 30/11/2021     | د فاطمة جاسم مع                         | اثر الثقافة التنظيمية في جودة نظم المعلومات  | H  |
| محاسبة | 17/4/2022      | د. الهام جعفر حمید                      | الله عمل النظام المحاسبي الحكومي في الوحدات الخدمية  | H  |
| محاسبة | 6/9/2021       | المحاضر الخارجي د. رياض جاسم العبد اللة | الثقافة والمعايير المحاسبية  | -  |
|        |                |   |  | -  |
|        |                |   |  | H  |



The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 Ministry of Higher Laucation & Scientific Research UNIVERSITY OF BASRAH College of Admin & Economics بة بتاريخ ٤ ٢/١٠/٢٠ المستمر وذلك يوم الثلاثاء ٢٠٢/١٠/٣١ في تمام الساعة العاشرة والتي ستقام في قسم المحاسبة. . 17/1./ حاسبة - مذكرتكم في ٢١٠٠/٢

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022

1- University of Basrash organizes a training course seminar on the basics of numbers of electronic tables using the Axel program

The Department of Accounting at the College of Administration and Economics, in cooperation with the continuing education unit at the college, organized on Tuesday 2023/1/31, a training course on the basics of preparing electronic schedules using the Excel program.

The training course in which the teacher attended Dr. Muhannad Mohamed AI -Mudhafar is aimed at clarifying the most important technical aspects in preparing electronic tables using the Excel program in order to reach the best possible use of these tables.

The course included two main axes between its first axis, the use of templates in achieving a flexible relationship between several electronic tables, and its second axis focused on how to find integration with each other.

The final exam results program used in the accounting department has been presented as one of the template style applications in preparing tables.



2- University of Basrah organizes a scientific trip to Seraj Al-Maarefa Company on the occasion of entrepreneurship

The Department of Accounting in our college for students of the fourth stage organized on Thursday, 16/11/2023 a scientific trip to Siraj Al -Maarefa Company to attend a workshop entitled ((The role of business incubators in the development of entrepreneurship)), on the occasion of the Week of the Global Entrepreneurship and the workshop

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 was presented by Dr. Essam Younis, Director Siraj Al -Maarefa Company and in the presence of a delegation from the Ministry of Higher Education.

The workshop aims to introduce the concept of economic business incubator and the services it provides and its importance in strengthening the environment of entrepreneurship.

The workshop recommended seizing opportunities, permanent innovation, and creating skills until success in entrepreneurship is achieved.

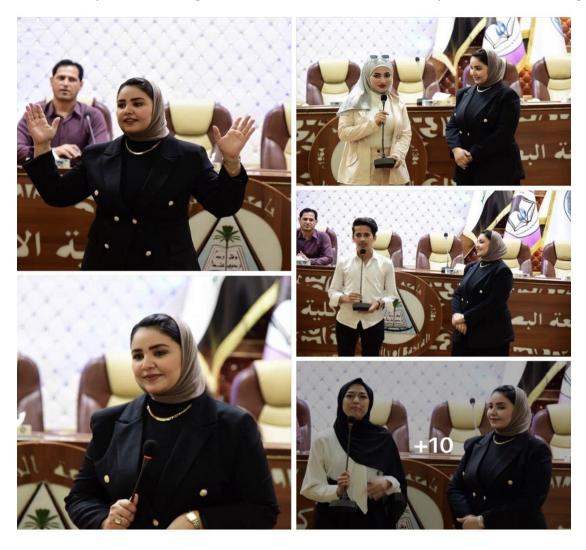


3-University of Basrah organizes a workshop entitled ((The role of women in entrepreneurial projects and their empowerment))

The college of Administration and Economics at Basra University organized Wednesday, 2023/11/15 And, with the direct supervision of the Dean of the College of Administration and Economics, Prof. Dr. Abdel - Hussein Tawfiq Shibli, in which the engineer Fadia Bassem was attended.

The workshop aimed to make leadership women, take their active role in society and develop their skills. She touched on training on how to make a successful trainee at the level of leadership and management for private projects

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022



### 4- University of Basrah organizes a scientific trip to Seraj Al-Maarefa for Training and Development

On Thursday the scientific trip aims to introduce students and inform them of the requirements for obtaining a job in the accounting fields in private sector companies and the importance of developing practical skills, especially in the fields of English, computer and soft skills such as communication and work as a team.

The trip included the presentation of Dr. Essam Younis Abdel Zahra, the company's director, a study of Nike and how accounting contributed to the development of the company.

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022



5- University of Basrah organizes a seminar on ((The impact of international financial reporting criteria and manager's characteristics on the company's follow -up))

The Department of Accounting at the Faculty of Administration and Economics at the University of Basrah organized on Tuesday 16/5/2023a seminars on ((The Impact of International Financial Reporting Criteria and the Director's features in the follow -up of the leader)).

The discussion episode in which the assistant professor Dr. Munther Jabbar Dagher attended to identify the impact of international financial reporting criteria and the manager of the manager in the follow -up of the leader.

The seminar dealt with several axes in which the agency theory, supervision theory, the theory of immunization, and finally the theory of information transformation, discussed.

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022



6- University of Basrah organizes its discussion episode on ((the effect of not changing the accounting observer and the quality of auditing in the appropriateness of accounting information through the medieval role to practice profit management)).

The Department of Accounting at the college of Administration and Economics at the University of Basra organized onTuesday16/5/2023, a seminars on ((The effect of the non -change of the accounting observer and the quality of auditing in the appropriateness of accounting information through the medieval role to practice profit management).

The episode in which Professor Dr. Abdul Hussein Tawfiq Shibli attended the investigation of the Iraqi banks listed in the Iraq Stock Exchange, the obligatory commitment to change the auditor and the level of quality of the audit offices and companies, as well as "about the extent of the impact of the change of the auditor, the quality of the profit management and the appropriateness of the value of the information Accounting.

### The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022

The episode touched on several axes in which the first axis is the concept and the importance of changing the auditor and the nature of the quality of the audit and its relationship to changing the auditor, the second axis showed the concept and motives of profit management, and the third axis touched on the appropriateness of the value of accounting information and methods of measurement through the price model and the return model, and discussed the fourth axis How researchers prefer the price model because the price model allows the evaluation of the suitability of the book values and accounting profits at the same time, while the return model allows the evaluation of the appropriate accounting profits only



## 7- Documenting seminars with pictures college of Administration and Economics Department of Accounting

University of Basrah organizes a seminar on the impact of financial reporting standards and institutional factors in accounting reservation

The Department of Accounting at the Faculty of Administration and Economics organized a seminar on Tuesday 27/12/2022 on the impact of financial reporting criteria and institutional factors in accounting reservation.

The discussion episode, which was managed by the head of the Accounting Department, Dr. Elham Al - Shawi, in which the assistant professor Dr. Suhail Abdullah Nasser attended the increase in awareness and culture in the accounting side and modern developments.

The seminar included discussing the accounting literature that dealt with the topic since the beginning of the new millennium in the countries of the European Union, the United States, Canada and the continent of Asia and to its history.

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022
The seminar recommended the support of the project to adopt international financial reporting standards (IFRS) in the Iraqi industry sectors that allow state laws, in order to attract foreign investments and gain the international community's confidence to accelerate the rebuilding of infrastructure and continuing development and completing the stalled projects in cooperation with the accredited giant foreign companies



### 8-University of Basrah organizes a scientific workshop on computer linguistics.

The Department of Accounting at the college of Administration and Economics at the University of Basrah, in cooperation with the Center for Continuing Education at University of Basrah organized a scientific workshop entitled ((Digging the Arabic Language in the Light of Computer Linguistics)).

The workshop, which was moderated by Assist. Prof. Dr. Fatima Jassim Mohamed, and presented by Assistant Professor Dr. Abbas Abdel Aziz Al -Abadi, aims to highlight the Arabic language programming in computer systems and smart devices.

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022
The workshop included displaying the most important computer applications for the Arabic language,
which includes the digital content of the language in the basics of the computer



### The seminars participated electronically inside and outside Iraq

| N. | Lecturer name & scientific title             | The title of the seminar   | Date       | Notes |
|----|--|--|------------|-------|
| 1  | Assist. Prof. Fayhaa<br>Abdul Khaleq Mahmoud | The effect of using social and environmental costs on performance evaluation | 2022/12/13 |       |

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022

| 2 | L. Dr. Adi Jawad                             | International standard   | 2022/12/20 |  |
|---|--|--|------------|--|
| 3 | Prof. Dr. Fatima Jassim<br>Muhammad          | The effect of the property structure on the relationship between the level of optional disclosure and the cost of the capital            | 2022/1/3   |  |
| 4 | Assist. Prof. Dr. Alham<br>Jaafar Al -Shawi  | The tax impact of the developments of the accounting standards on the electronic and civil approval of the salaries and what is its rule | 2022/1/10  |  |
| 5 | Assist. Prof. Dr. Udi Safaa<br>Al -Din Fadel | The impact of the accounting capabilities on the strategy to improve financial performance   | 2022/1/17  |  |

### The participating conferences (internationally - Arable - locally) outside and inside Iraq

| N | Research title | Conference title | • | Attendance / electronically | Date |
|---|----------------|------------------|---|-----------------------------|------|
|   | NON            |                  |   |                             |      |

### **Participated courses**

| N | The name of the training course | lecturer name and scientific title | Place                    | Date     |
|---|---------------------------------|------------------------------------|--------------------------|----------|
| 1 | Excel applications              | Dr. Muhannad Mohamed               | Department of Accounting | /12 2023 |
| ' |                                 | Abdel -Muttalib                    |                          |          |
| 2 | Website updates                 | Dr. Walid Mai                      | Department of Accounting | 2023/1   |



REPUBLIC OF IRAQ

MINISTRY OF HIGHER EDUCATION

& SCIENTIFIC RESEARCH

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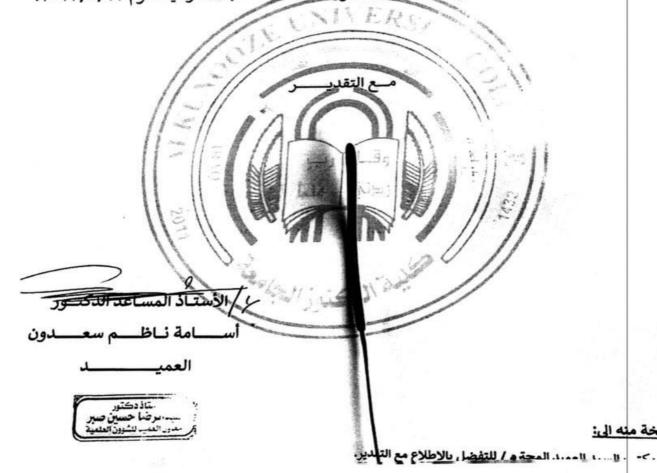
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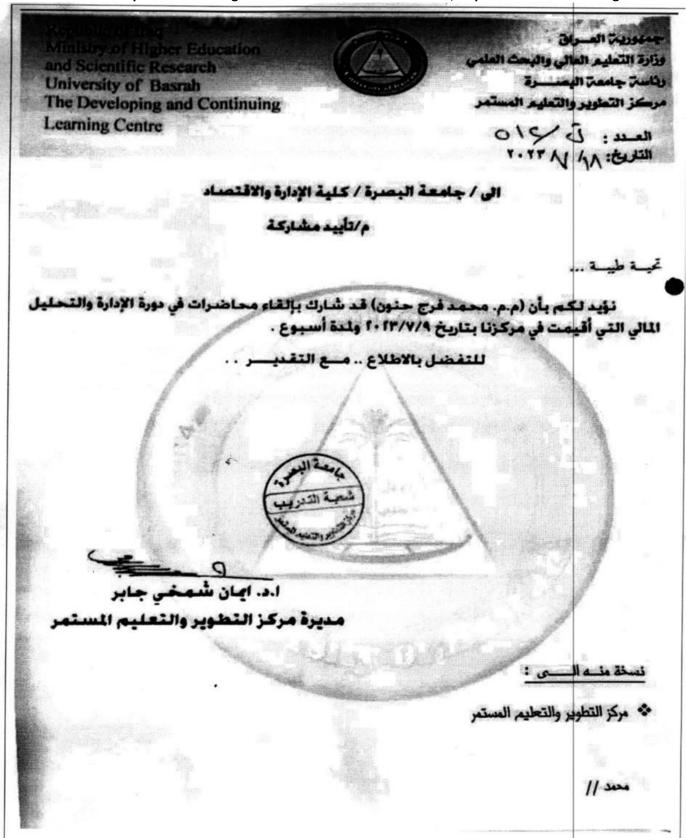
جمهورية العراق
وزارة التعليم العالي والبحث العلمي
كلية الكنونر الجامعة
مكتب العميد

### م / تأييد مشاركة

نؤي له مشاركة (أ.د. ابتهاج أسماعيل يعقوب) و (أ.د. زهرة حسين عليوي العامري) و (أ.م.د. عدي صفاء الدين البطاط) في المؤتمر العلمي الدولي الأول للعلوم الإدارية والمحاسبية المنعقد في كليفة الكنور محافظة البصرة يصوم ٢٠٢٣/٥/١٧.



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The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 University Of Basrah College Of Arts The Language Centre mental men التاريخ ١١ ١ ١ ٢٠٢٠ التحراق لماني قلبه وحميي خراته وگیایی مده اهطار الى كلية الادارة والاقتصاد م/ تاید مشارکه تؤيد لكم مشاركة كل من السيدة ( مروه نبيل عبد الله ) والسيد (منتظر جمعه مهدي ) في دورة الإيلتس التي اقيمت في مركز اللغات الحية في يوم الاحد المصادف 2023/7/23 وانتهت يوم الثلاثاء المصادف 2023/8/22 مع التقدير .. ا . م . د . سامر طالب داود ملير مركز اللغات الحية

c.cx/9/c1



The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022 The Republic of iraq Ministry of HigherEducation and Scientific Reseearch university Albasrah كليت الادارة والاقتصاد **Educational Counseling and Psychological Guidance Unit** 1. · E. 1914 ... Re: C. CH /1/19 to CO Date: انا العراق لساني قلبه ودسي فسراته وكياني منه اشطار الى // الإقسيام العلمية كافة - مكتب السبيد رئيس القسم المحتر تحبة طبية تؤيد لكم بأن التدريسيين المدرجة اسمائهم في القوائم المرفقة طيًا قد شاركوا في الورشة التي م في كليننا بالتعاول في مركز النطوير والتعليم اقامتها وحدة الارتباد التربوي والتوجيخ المفقة المستقر التي كانت بعثوان (المبهة الأرشاد الاكاديس ودوره في تتقية مجهزات الطلبة ) ووفق الامر الاداري 8/2/5/12 بتاريخ 1/1/2023 المرفقات // فلعة تبدا بالتسلسل () الاستالة الدكتور War College College College College شبلم Stration & Economics نسخه منه الي 11 مركز التطوير والتطيم المستمر ... مكتب المبيد المدير للتفضل بالعلم مع التقدير.
 مكتب المبيد العميد المحترم ... للتفضل بالعلم مع التقدير .. مكتب المعيد معاون العميد للشوون الإدارية المحترم ... للتفضل بالعلم مع التقدير . مكتب المبيد معاون العميد للشؤون العلمية المحترم ... التفضل بالعلم مع التقدير .
 الاقسام العلمية كافة ... مكتب المبيد رئيس القسم للتفضل بالعلم مع التقدير . شعبة الإعلام ... للتفضل بالعلم واتخاذ ما يلزم ... مع التقدير
 شعبة تكنولوجيا المعلومات ... ... للتفضل بالعلم واتخاذ ما يلزم ... مع التقدير وحدة الارشاد التربوي . ٠٠ الصادرة. حوراء // العراق- البصرة - مجمع كليات باب الزبير E-mail:admin\_ecnomic.college@uobasrah.edm.iq

### (اسعاء التدريسسيين العشاركين في ندوة اهمية الارشاد الاكاديمي ودوره في تنمية مهارات الطالب الجامعي)

| ے   | امنم التدريمني               | القسم  |
|-----|------------------------------|--|
| 1   | ارد نعيم صباح جراح           | معاون العميد للشؤون الادارية                         |
| 4   | ا ام د عمار يوسف ضجر         | معاون العميد للشؤون العلمية                          |
| ۲   | ا.م.د.الهام جعفر حميد        | رنيس قسم المحاسبة                                    |
| 1   | ا.م.د. ربيع قاسم تجيل        | رنيس قسم الاقتصاد                                    |
| 0   | ا.م.د.بهاء عبدالرزاق قاسم    | رنيس قسم الاحصاء                                     |
| 7   | ام د وليد ميه رودين          | رئيس قسم نظم المعلومات الادارية                      |
| ٧   | م.م. دعاء شهيد حبيب          | مسؤولة وحدة الارشاد التربوي                          |
|     | م. د. عرفات فاصر جاسم        | مسؤولة الارشاد التربوي/قسم نظم المعلومات الادارية    |
| 9   | م. بان توفیق نجم /           | مسؤولة الارشاد التربوي اقسم العلوم المالية والمصرفية |
| ١.  | م منى طاهر غافل              | مسؤول الارشاد التربوي/قسم الاحصاء                    |
| 11  | م.م. تبارك قاسم ابراهيم      | مسؤولة الارشاد التربوي/قسم المحاسبة                  |
| 11  | م.م.باسل جبار عجيل           | مسؤول الارشادالتربوي/قسم دارة                        |
| 11  | الم.د.ضيدان طويرش هاشم       | الاقتصاد   |
| 18  | ا.م.د.وداد الور وادي         | الاحصاء  |
| 10  | الم.د. على ناصر حسين         | الإحصاء  |
| 17  | الم.د.سكنه جهيه فرج          | نظم المعلومات الادارية                               |
| 11  | ام. دعبدالرزاق يوسف نصرالله  | اقتصاد   |
| 1/  | المروفاء عبدالصمد عاشور      | الحصاء   |
| 19  | ا محسين على احمد             | اقتصاد   |
| ۲.  | ا م فيحاء عبدالخالق محمود    | محاسبة   |
| - 1 | م د از هار عبداللطيف         | علوم مالية ومصرفية                                   |
| Y'  | م على عبدالز هرة حسن         | الحصاء   |
| Y   | م مصطفی جاسم محمد            | محاسبة   |
| Y   | م عمار نزار مصطفی            | ادارة  |
| Y   | م مسلم خريط شريدم            | نظم المعلومات الادارية                               |
| Y   | م شروق خلف لطيف              | علوم مالية ومصرفية                                   |
| Y   | محمروه نبيل عبدالله          | مداسية   |
| Y   | ممرحاب لحمد عبد              | الحصاء   |
| ۲.  | مهدمو غازي عبدالرزاق         | اقتصاد   |
| 7   | معرنا عداله مصد              | الإدارة  |
| ٢   | مم رافعدنهد                  | اقتصاد   |
| ٢   | مح شيعاء قاسم مصن موسى       | الحصاء   |
| ۳۰  | معمرتقى عدالصين عبدالكريم    | علوم مالية ومصرفية                                   |
| 71  | مع مرتقتی عداصین مدد         | اقتصاد ۴   |
| T:  | مرم لومان رعفاح              | محاسية   |
| 7   | معلون مدير هياه عد محمد      | وحدة الارشاد ،                                       |
| ٣.  | بلحث اقدم اطياب على حسين     | وحدة الارشاد   |
| 71  |                              |  |
|     | حوراء محمد جور               | وحدة الارشاد   |
| ٣/  | ر احصائيين اقعم دجاة جار حخر | مكتب العميد  |

The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022

|   |                      | , i                                | <u> </u>                                       |
|---|----------------------|------------------------------------|--|
| N | Exhibition addresses | The addresses of scientific travel | Competitions / scientific - religious - poetic |
|   |                      | Serag Al Maarifa Company           |  |

The Republic of iraq Ministry of HigherEducation and Scientific Reseearch university Albasrah

Faculty of Administration and Economics Scientific affairs unit



كليت الادارة والاقتم

Re.: Date:

يرجى تفضلكم بتسهيل مهمة طلبة المرحلة الرابعة الدراسات الصباحية في قسم المحاسبة في كليتنا وبأشراف الأستاذ المساعد الدكتور (الهام جعفر الشاوي ) للقيام بسفرة علميلة الى شركتكم حول موضوع حاضنة الاعمال يسوم الخميس المصادف . 1.47/11/17

معاون العميد للشؤون العلمية والدراسات العليا 7-111177

- مكتب السيد العميد للتقضل باللعام مع التقدير .
  - قسم المحاسبة للعلم .
  - وحدة الشؤون العلمية مع الاوليات
    - الشخصية.



### **Human activities**

### The self-evaluation report of the College of Administration and Economics, Department of Accounting 2023-2022

| N | Visit of hospitals | Visit the Orphans House /<br>Elder | Others |
|---|--------------------|------------------------------------|--------|
| 1 |                    |                                    |        |

### Service supplies

| Information  | N  |
|--|----|
| Special rooms for college members  | 14 |
| Computer (laptop)  | 9  |
| Computer (laptop) for administrative work                                      | 5  |
| Computer (laptop) for scientific research                                      | -  |
| The study halls for primary studies students                                   | 10 |
| Computer laboratories  | 1  |
| Computer (laptop) available for primary studies students (Computer Laboratory) | 53 |
| Graduate students' halls   | 1  |
| Computer (laptop) available for graduate students                              | -  |
| Private bathrooms for faculty and job staff                                    | 2  |
| Private bathrooms for students of the scientific department                    | 2  |

Assist. Prof. Dr. Alham Jaafar Al -Shawi

**Head of Accounting Department** 

### THE RESULTS

### • COLLEGE NEEDS:

Due to the expansion witnessed by the college from opening branches of scientific departments, and in addition to the acceptance of primary school students (morning - evening) and graduate students. And seek to obtain (academic accreditation certificate), so it was necessary

- 1- Providing classrooms with specifications that serve the progress of the study process.
- 2- Providing laboratories to study computers with advanced modern technologies.
- 3- Provides a specialized cadre in teaching computers in laboratories
- 4- Establishing an internet network in laboratories
- 5- Establishing a private library for each of the scientific departments, equipped with modern scientific sources with the Internet for scientific research service.
- 6-Providing rooms for the college members, especially for the holders of scientific titles (professor- assistant professor) for the purpose of providing the appropriate atmosphere for scientific research within the college.

### • Suggestions:

- 1- Given the central admission of students in numbers that exceed the capacity of the college, where about (1200) students are accepted for each new academic year. Although the construction of the college and its academic halls dates back since the previous decade of the twentieth century and a specific capacity. So, we suggest building new classrooms.
- 2- We suggest speeding up the process of accepting new students, as the late admission to students of the first stage contributes to the lack of completion of the curricula.
- 3- Serious pursuit of scientific departments obtaining an academic accreditation certificate.
- 4- To keep pace with scientific development in the world and for the purpose of the development of scientific disciplines in Iraq- Basra University- College of Administration and Economics- therefore we suggest expansion to open.
- Study the higher diploma for the following specializations:
- 1- Higher diploma in international economic relations.
- 2- Higher diploma in Islamic economics.
- To specialize in the economics, open branches of the third stage of the initial study: Business Economic Branch.

### •Negatives:

- 1- Accepting numbers of students in the first stage exceeds the plan adopted by the college
- 2- The financial allocations for maintenance are still few, knowing that the college buildings are old and have eliminated more than (40) years, and therefore you need sufficient amounts for maintenance.
- 3- There is a delay in completing the scientific plan by the teaching staff in the completion of scientific research.
- 4- The multiplicity of college buildings and their large size contributed to the dispersion of the special effort in controlling the college facilities, whether it is in providing services at a high level and according to ambition, and the lack of services staff.
- 5- The lack of teaching staff in the college, which is not commensurate with the size of the college and the number of students in the college, so the college needs grades to set some specialty
- 6- Lack of important and accurate specializations, especially after a number of teaching staff referred to retirement, especially in the accounting, business administration and statistics departments.







تشهد منصة الباحثين و الأكاديميين- إيفاد والمؤسسة الدولية للتطوير الأكاديمي في المملكة المتحدة بأن: Academics & Researchers Platforms (IFAD) - Acknowledges that:

## Fayhaa Abdulkilk Mahmood

Has participated in scientific activity titled:

"How to Write a Scientific Research Proposal?"

Held via the online Platform - Zoom Application

والمنعقدة عبر المنصة الإلكترونية – تطبيق زووم

بتاريخ ٢ فبراير ٢٠٢١م، ولعدة ساعتين.

قد شار كـ/ت في المحاضر ة العلمية تحت عنو ان:

"كيف تكتب خطة البحث العلمي؟"

On 2 February, 2021

Duration: 2 Hours

Dr. Abdallah Alshanty

Chief Execute Officer

يرجى مسح هذا الكود للثاكد من صحة الشهادة Please scan to verify



د عدالله الشنطي المدير التنفيذي



# 

الى حضرة/ أ.م.د عدي صفاء الدين البطاط العترم

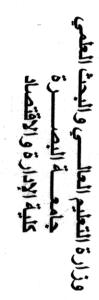
لشاركتكم العلمية في اعمال المؤتمر العلمي الدولي الأول للعلوم الادارية والمحاسبية يسر عمادة كليت الكنوز العامعت ان تتقدم لكم بوافر الشكر والتقدير النعقد بتاريخ 17-18-2023

متمنين لكم الزيد من العطاء العلمي خدمت لعراقنا العزيز











### ((شهادة تقديرية))

تتقدم صادة كلية الادامة والاقتصاد جزيل شكرها وتقديرها لمشاكلتكم ضن باحثي المؤهر العلسي الرابع عشر لكليتنا إلى / أم عدي صفاء الدين المسرم

الموسوم والتلوش البيئي والتنية المستدامة في العراق) للسة ١-٢١/١٢/

سائلين الله عو وجل ان يوفقكم ويسدد خطاكم خدمة للسيمة العلية ولعراقنا الحبيب

والند في التوفيق

معد الحسين توفيق شبلي

رئيس المؤتمر

ALKUNOOZE UNIVERSITY GOLLEGE كليهم الحصون الجامعهم



الى حضرة/ ممر مروة نبيال عبدالله الحترمة

سرعمادة كليمًا الكتوز الجامعم ان تتقدم لكم بواقر الشكر والتقدير الركتكم العلميم في اعمال المؤتمر العلمي الدولي الأول للعلوم الاداريم والعاسيم

2023/5/18-17 جي البيدية المحدد المحدد

متمنين لكم الآريد من العطاء العالمي خدمةالعراقنا العزيز

عميد كلية الكنوز الجاه

أمالا المجاولة إسالها

الاستساد الساعد الدكت



نؤيد مشاركة أم العام جعفر الشاوي

في وريسة العمل الالكترونية

حيالمة استراتيبيات الانتقال الي التعليه الالكتروني وضمان

الجوحة الاكاحيمية

يوم الأربعاء بتاريخ آ- ايلول -١٠٠ والتي اقامتها كلية المنطسة شاكرين بضوركم ومشاركتكم ومتمنين لكم حواء التوفيق

الم المسيود ميولا باسين عميرد ركلية الهندسة



السيد له الهام جعفر الشاوي

اللها أنه على متصنة googlemeet على متصنة العالم الأحد والأشن المواقع على متصنة googlemeet على الأحد والأشن المواقع الأحد والأشن المواقع الأحد والأسل المحدد المواقع المحدد المحد

ے فتق التعبر والاحترام



السيد /ق اح، د الهام جعفر الشاوي

يسرنا منحكم شهدة لحضوركم الدورة الإنكرونية الموسومة ب

التي أفيت على منصة googlemeet من يوم الآشين إلى يوم التميس المرافل 22-25/5 المحاضر / الدكتوربجاه عبد الحعبد أحمد

يعن کي آساعات

مع فقق التقسير والاحترام

**Southern Technical University** Ministry of Higher Education & Scientific Research



وزارة التطيم العالى والبحث العلمي الجامعة التقنية الجنوبية

شهادة مشاركة

في ورشة العمل الإلكترونية: كيفية كتابة تقرير التقييم الذاتي لمعايير الاعتماد المؤسسي الوطنية

راك : الهام جعفر الشاوي / جامعة البصرة

والتي اقيمت عبر منصة FCC للمؤتمرات الإلكترونية الافتراضية يوم الخميس الموافق ( ٢٠٢٠ / ٢٠٢٠ ) من قبل قسم

ضمان الجودة والاداء الجامعي / الجامعة التقنية الجنوبية.

مساعد رئيس الجامعة للشؤون العلميا أجد علاء فريد عبد الاحد

فسم ضمان الجودة والاداء الجامعي اع.د. ريدًا سالم ادم



ان قلت شكراً فشكري لن يوفيكم حقاً سعيتم فكان السعي مشكورا ان جف حبري عن التعبير يكتبكم في قلب بسم صفاء الحب تعبيرا



الدكتورة // الهام جعفر حميد الشاوي

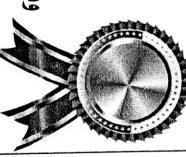
وذلك لعطائها المتواصل في خدمة العوائل الفقيرة والأيتام وجميع الحالات الانسانية

ولسان حال يعجز عن التعبير بمكنونات الدواخل والوجدان وتثميناً لجهودها وجب علينا تقديرها فلها منا كل الحب والتقدير سائلين المولى ان يحفظكم

عبد المحسن عباس جاسم رئيس منظمة الثقلين الانسانية







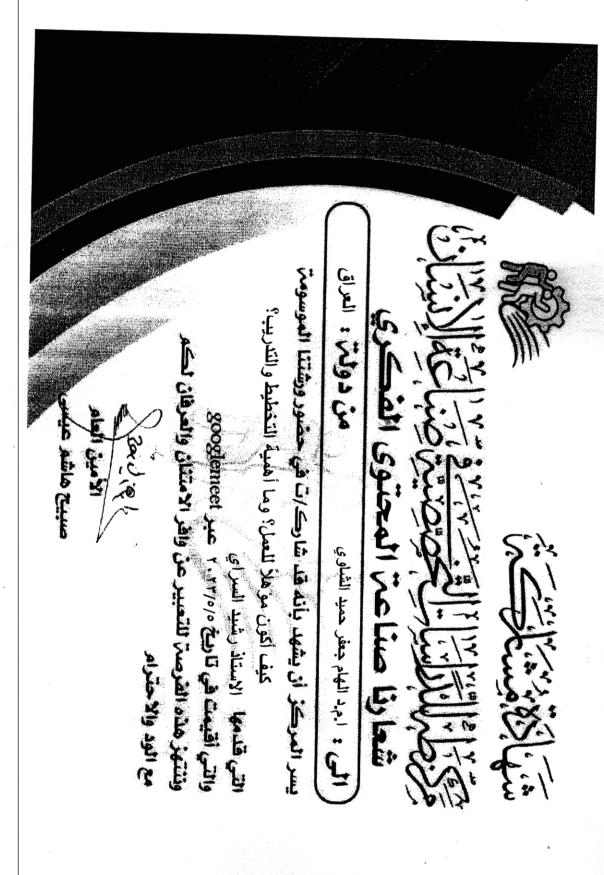


ا م.د. ااهام جعفر حميد الشاوي

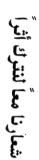
يسرنا منحكم شهادة لحضوركم المحاضرة الإلكترونية الموسومة بـ المفاهيم الاولية في التي أقيمت على منصة googlemeet بوم الأربعاء الموافق 2023/ 4/2023 للمحاضران/ أ مد حمال عبد العزيز التقيب و امد أحمد محمود التميمي

مع فايق التقدر والاحترام

تغاريد الفواز







الله المراجعة والمناطقة

ا م.د. الهام جعفر حميد الشاوي

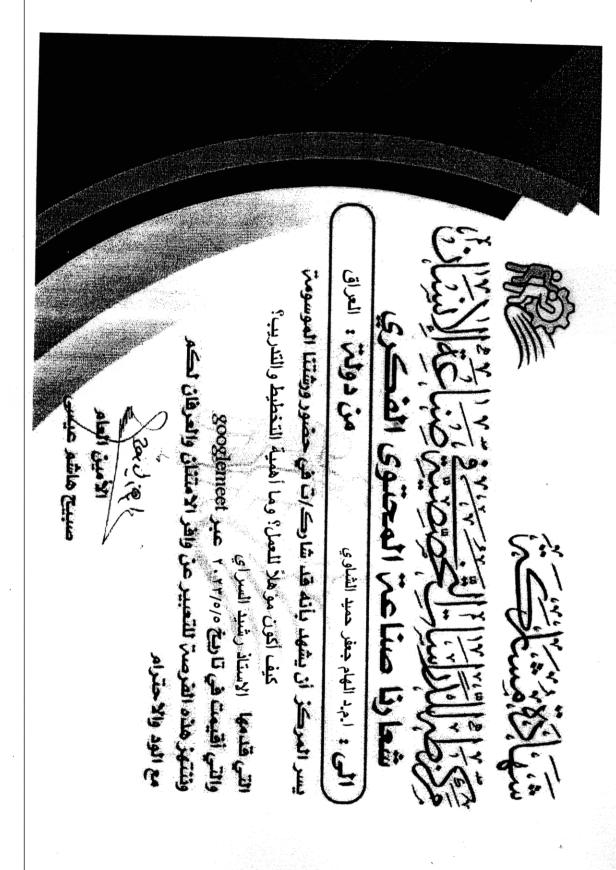
يسرنا منحكم شهادة لخضوركم المحاضرة الإلكتروثية الموسومة ب

أخلاقيات مهنة التدريب

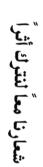
المحاضر/ د.جهيد علي خوتري

تي أقيمت على منصة googlemeet يوهي الأحدو الأربعاء الموافق googlemeet

اکانیمین اکانیمین مع قائق التقدير والاحترام







الله المحتادة المحتاد

ا م.د.الهام جعفر حميد الشاوي

يسرنا منحكم شهادة لحضوركم المحاضرة الإلكترونية الموسومة ب

أخلاقيات مهنة التدريب

المحاضر/ دجهيد علي خوتري

تي أقيمت على منصة googlemeet يومي الأحد و الأربعاء الموافق 90/4 / 30 التي أقيمت على منصة

رئیس اکانسٹی کی

تغاريد محمد الفواز





الشاه م

ا م.د. ااهام جعفر حميد الشاوي

يسرنا منحكم شهادة لحضوركم المحاضرة الإلكترونية الموسومة ب المفاهيم الاولية في المحاسبة

للمحاضران/ أ.م.د. كمال عبد العزيق التقيب و أ.م.د. أحمد محمود التميمي 12 / 4 /2023 يوم الأربعاء الموافق 12 / 4 /2023

مع فانق التقدير والاحترام

رئيس أكاديمية فمشق

تغاريد القواز



## شهادة مشاركة

تتشرف الجهات المنظمة لمنتدى الشباب العربي للتأهيل السياحي بمنح هذه الشهادة للسيدة

الهام جعفر الشاوي

وذلك للمشاركة بالنسخة الرابعة من المنتدى المنعقدة من 18 الى 21 من شهر مايو 2023

مدير منتدى الشباب العربي المدرب الدولي محمد عيد سكر





NO: 20134



## شصادة مشاركة

تتشرف الجهات المنظمة لمنتدى الشباب العربي للتأهيل السياحي بمنح هذه الشهادة للسيدة

الهام جعفر الشاوي

وذلك للمشاركة بالنسخة الرابعة من المنتدى المنعقدة من 18 الم 21 من شهر مايو 2023

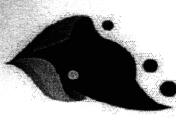
مدير منتدى الشباب العربي المدرب الدولي م<del>دمد عيد سكر</del>





NO: 20134





من دولة / العراق

شهادة شكر وتقدير

اللي / أ.م. د الهام جعفر الشاوي

يسرنا ان تتقدم لكم بوافر الشكر والتقدير لاسهامكم في اثراء مؤتمرنا الدولايا والمنعقد في يومي 6 و7 / 3/3023 وعلى منصة الكوكال ميت الافتراضي الأول الموسـوم المرأة والتحديبات المعاصـرة اشكالات معالجـات ننتهز هذه الفرصة للتعبير عن وافر الامتنان والعرفان لكم مع الود والاحترام (300) (a)

نائب رئيس العرقتم م. م تغاريد محمد الفواز

صبيح هاشم عينس

رئيس المؤثرمر

BEIMERICALIES CARTES



شعارنا معالاتدرك أثرا

الماد جعفر الشاوي

يا ونحك أشهلار أحضور كم المحاضرة الإنترونية العوسومة أب

التي أفيت على بنصة googlemeet إلتي أفيت على بنصة إلى googlemeet على بنصة إلى الأحد والأشين المواقع على بنصة أ





## فالمالاة مداركة

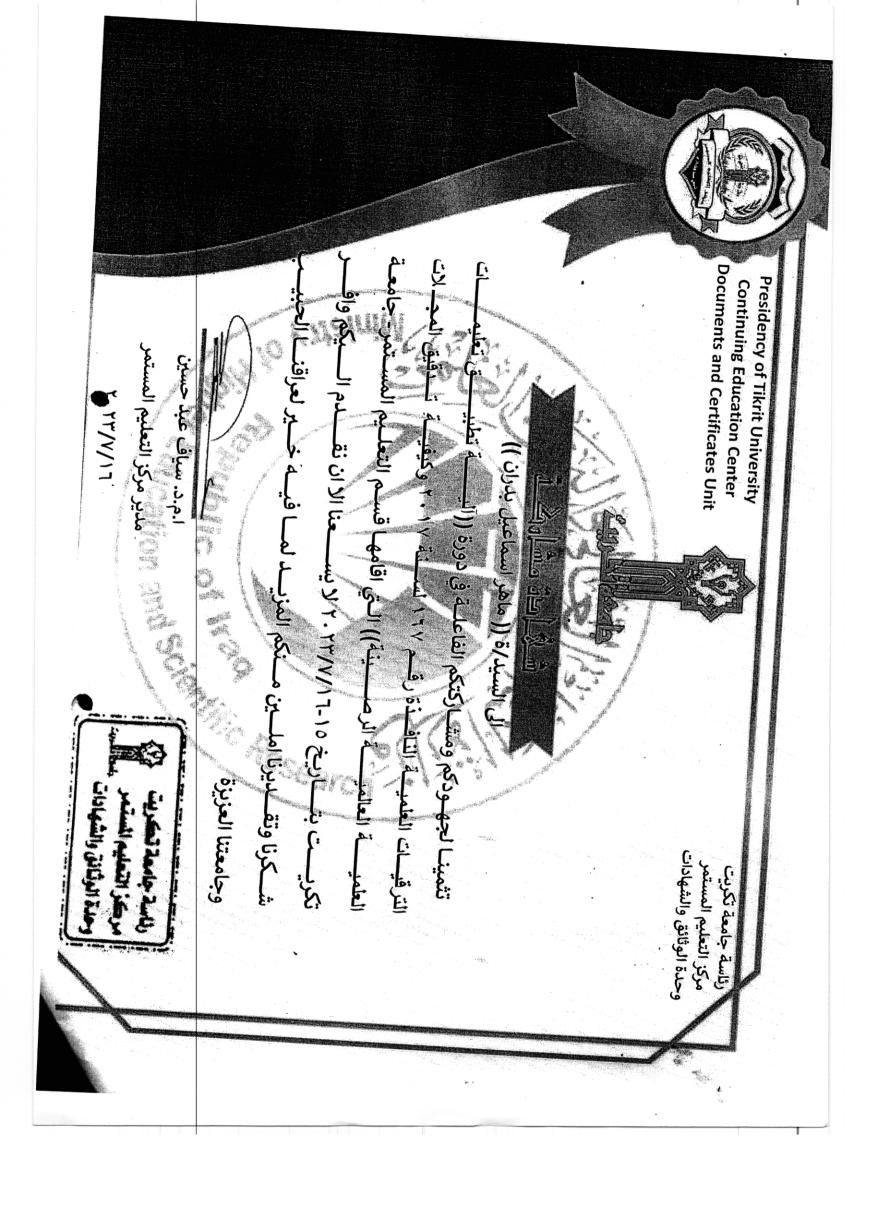


## الى / أ.د فاطعة جاسم مدهد

ببحثكم الموسوم { عقود بيع السلم (السلف) وآثرها على السيولة والربحية دراسة ميدانية في البنك (التكامل العلمــي والمعرفــي الإنســاني في ظل تحديات المرحلة الراهنة – التحديات – الطموح) نؤيد ونشمن مشاركتكم الفاعلة في المؤتمر العلمسي الدولي الثالث تحت عنوان الاسلامي للتنمية} والذي أقامته كلية الامام الكاظم"ع"/اقسام النجف الاشرف للفترة ٢٠-٨٧/٧/٢٨.



معاون العميد لإدارة اقسام الكليت م.د. عبد الله حسن حسين ق النجف الاشرف





استِ الله مده ماهل اسماعيل بدران

يسرنا منحكم شهادة لحصوركم المحاضرة الالكترونية الموسومة ب

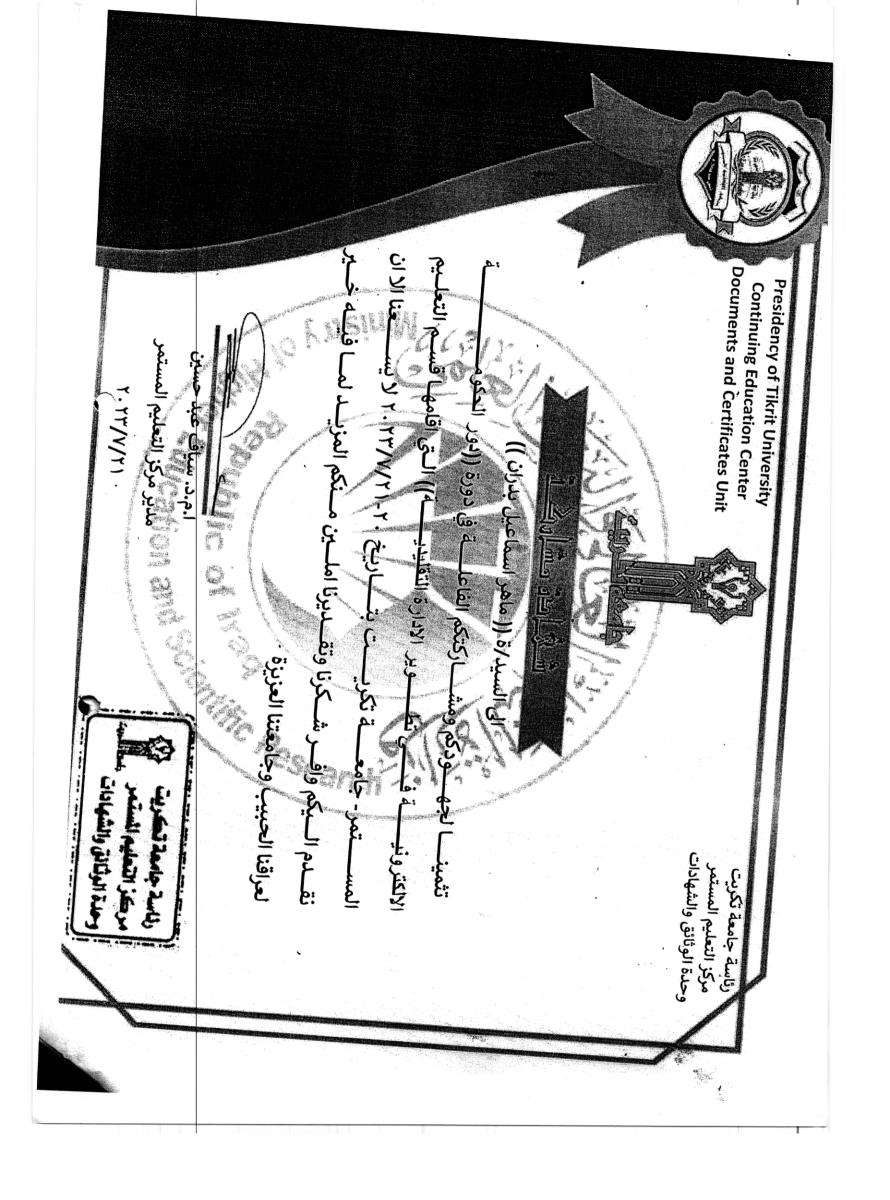
المحاضر/ الأستاذ المساحد الدكتور حدور على كاقع حسن التعبي

الدّي أقيمت على منصة googlemeet وجم الأربطء الموافق 12/7/2023

رنسى أكاديمية دمشق

يَعَالِ بِنْ مُحَمِّدُ الفَّوِ الْ







# كالايجية دويت التدايب والوعال المجتوف

الْهُ عَالِ الْهُ عَالَىٰ الْهُ عَالَىٰ اللَّهُ عَالَىٰ اللَّهُ عَالَىٰ اللَّهُ عَالَىٰ اللَّهُ عَالَىٰ اللَّ

الميد القرام، ماهن اسماعيل بدران.

المراجع المحاصرة الأكارة المحاصرة الأكارة الموسومة المحاصرة الأكارة المحاصرة الأكارة الموسومة الموسومة الموسومة

الدي أفيمت على منصة googlemeet وم الأربطاء الموافق 12/7/2023 إلا إلى الموافق المحافي / الأستاذ العساعد اللكتور حبدر على كالخم حسبن التعبعي

وتنصارا اكالانمية لادمنو

تغاريد محمد القواز



وزارة التعليم العالي والبحث العلم الجامعة التقنية الوسطى الماز العلام

## 

التأريخ : 11 / 7 / 2023 العدد: 159

كيفية استمرار الباحث في سلسلة خطة البحثي وتطوير نتاجة العلمي في المسار الذي اختاره) نويد اشتراك السيد/ السيدة ( م.م. ماهر اسماعيل بدران ) في الورشة الألكترونية

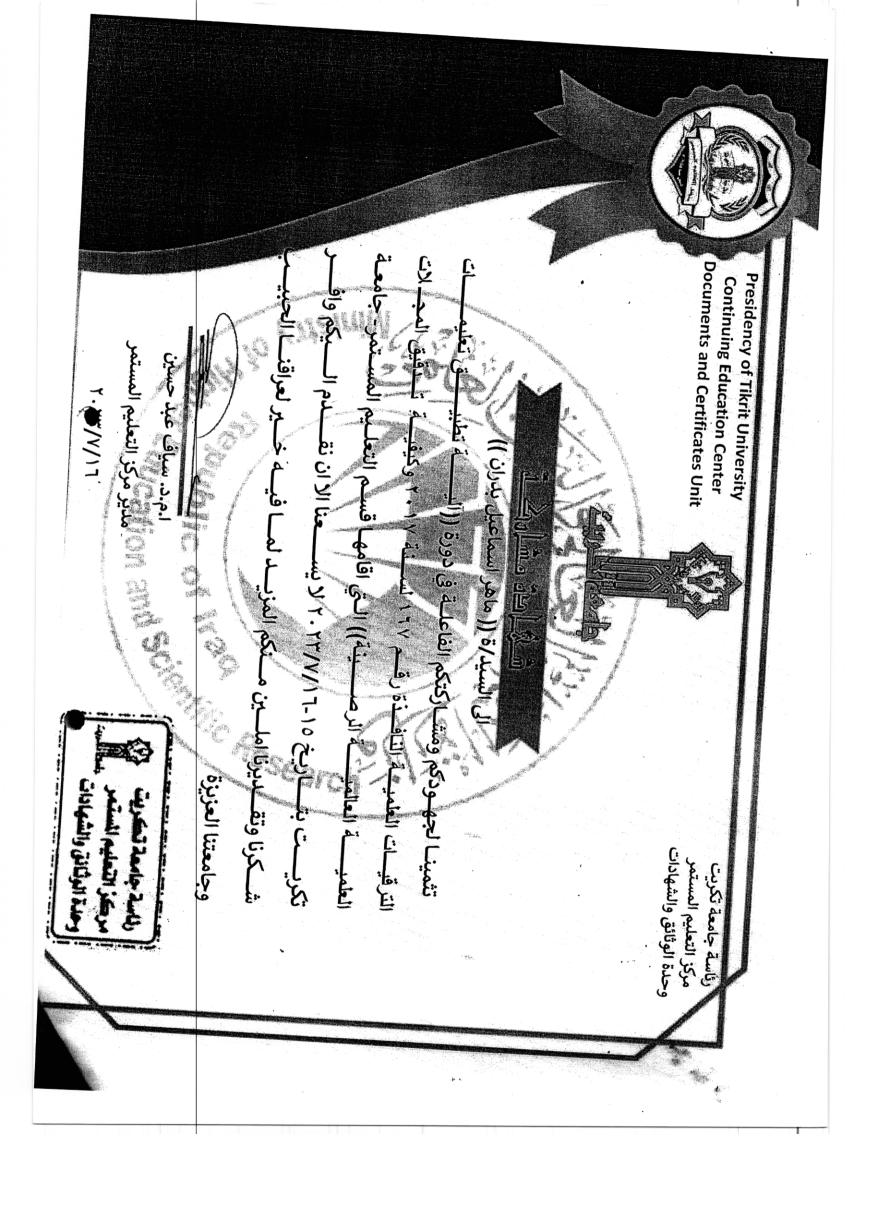
التي نظمها مركز التعليم المستمر عبر المنصة الإلكترونية (Free Conference Call)

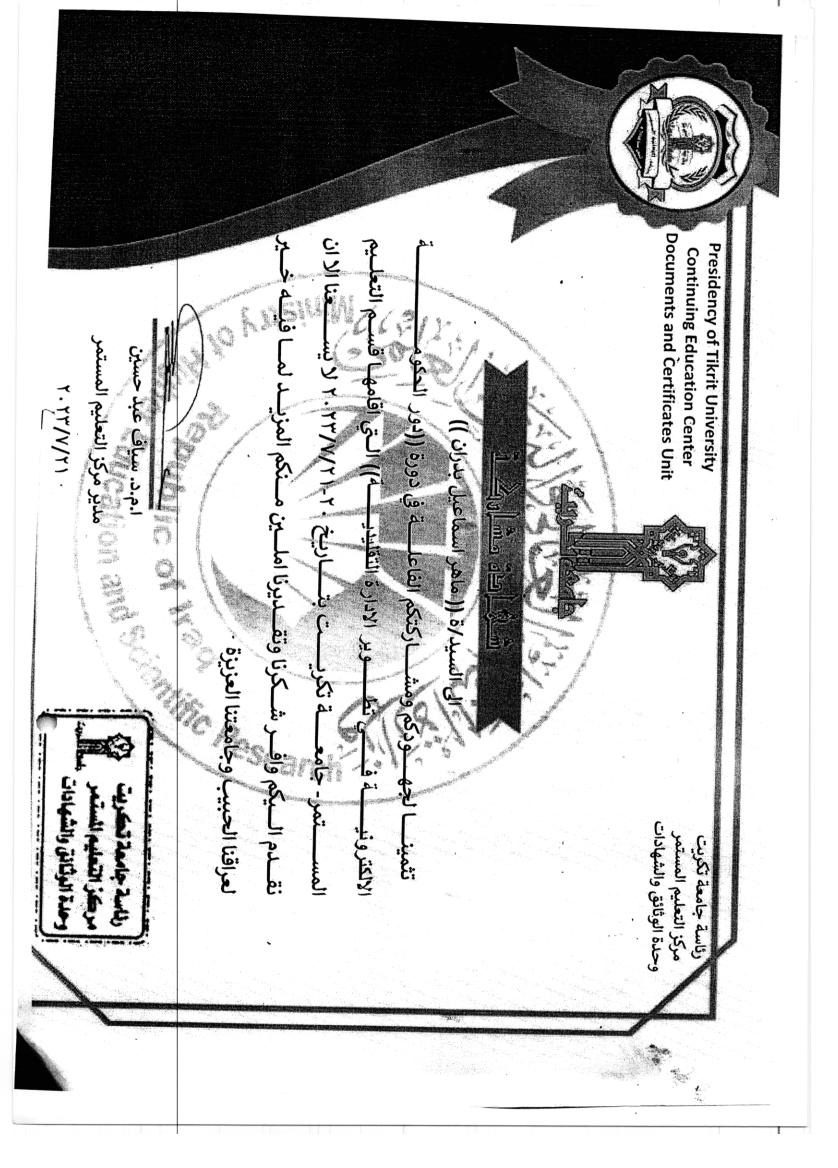
في يوم السبت الموافق 3/7/8



ا.م.د. علي عبدالكريم الصفار مدير مركز التعليم المستمر

م. سارة فوزي سهم مدير الورشة





### وزارة التعليم العالسي والبحث العلمسي الجامعة التقنية الوسطى مركمان التعليام المعا

كيفية استمرار الباحث في سلسلة خطة البحثي وتطوير نتاجة العلمي في المسار الذي اختاره) نويد اشتراك السيد/ السيدة (م.م. ماهر اسماعيل بدران) في الورشة الألكترونية

التي نظمها مركز التعليم المستمر عبر المنصة الإلكترونية (Free Conference Call في يوم السبت الموافق 3/7/8



ا.م.د. علي عبدالكريم الصفار

مدير مركز التعليم المستمر

م. سارة قوزي سهم

التاريخ : 11 / 7 / 2023 العدد: 159

وزارة التعليم العالسي والبحث العلم الجامعة التقنية الوسطى مركمان النطنيام

## 

العدد: 330

نسؤيد اشتراك السيد/ السيدة ( م.م. ماهر اسماعيل بدران ) في الورشة الألكترونية

نصائح وارشادات عند كتابة أول بحث علمي)

التي نظمها مركز التعليم المستمر عبر المنصة الالكترونية (Free Conference Call)

في يوم الخميس الموافق 7/6/2023.

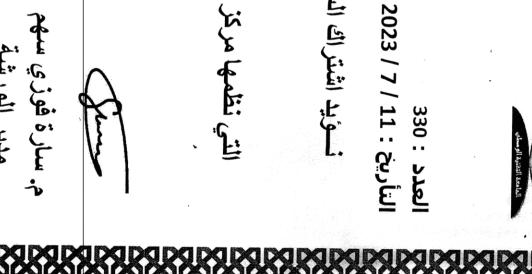


ا.م.د. علي عبدالكريم الصفار

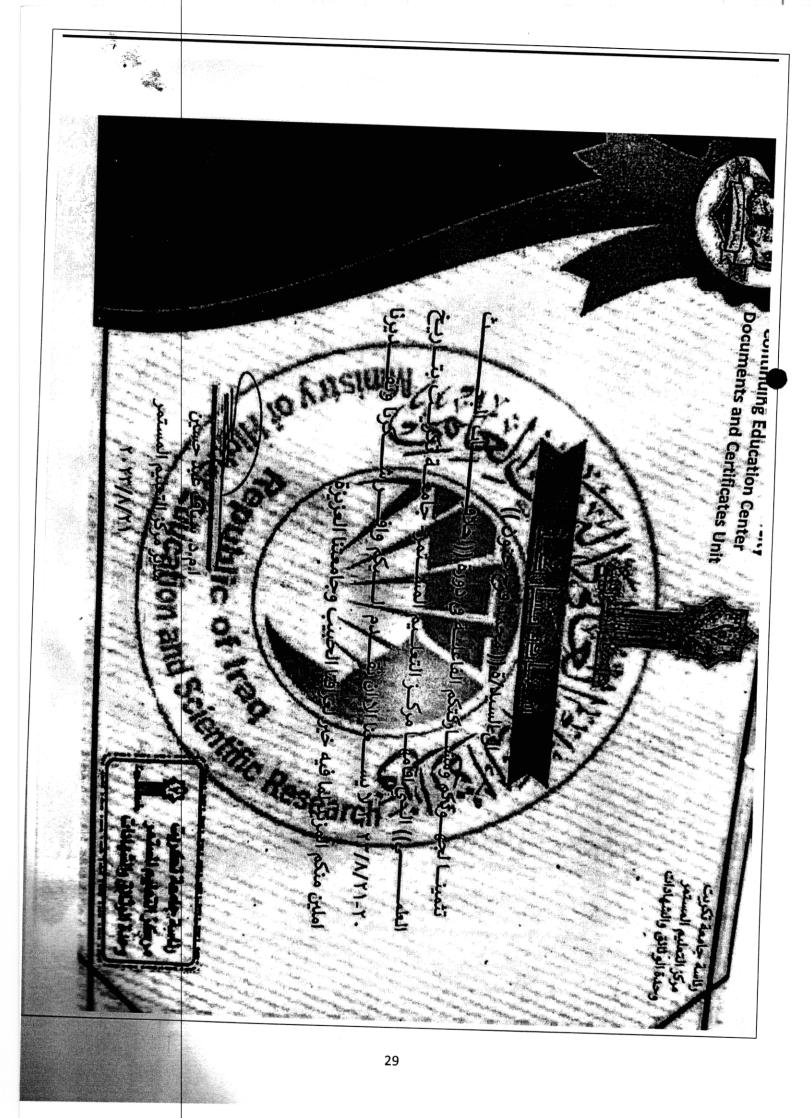
مدير مركز التعليم المستمر

م. سارة فوزي سهم

مدير الورشة









## Certificate of Participation

fulfilled the requirements of the training course "Inverse Classroom" held at the

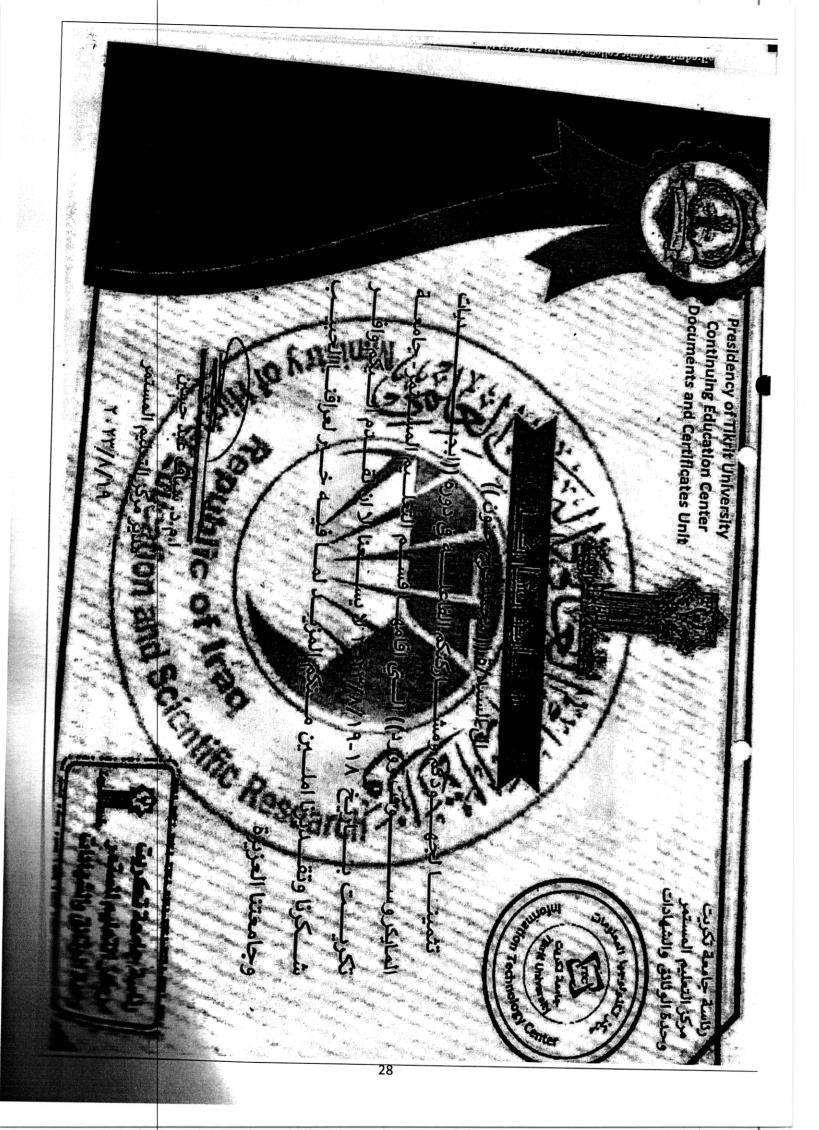
This certificate confirms that Mohammed Faraj Hanoon has successfully completed and

University of Basrah in cooperation with AUF from 4\*to 11\* of June 2023.



Prof. Dr. All Hussain Reshak
Vice Chancellor of Basrah University
Tor Scientific Affairs

Assist. Prof. Dr. Auday Basheer Essa University of Basrah Coordinator for FSPI Project



وزارة التعليم العالمي والبحث العله الجامعة التقنية الوسطى

### 第三月本 本型 معركات التعلقام المسا

العدد : 168

التأريخ: 11 / 7/ 2023

كيفية استمرار الباحث في سلسلة خطة البحثي وتطوير تناجه العلمي في المسار الذي اختاره) الذي نظمها مركز التعليم المستمر عبر المنصلة الإلكترونية (الكالمركز التعليم المستمر عبر المنصلة الإلكترونية تسؤيد افتوراك السيد/ السيدة (محمد فرج حنون) في الورشة الأكترونية

في يوم السبت الموافق 2023/7/8

م. سارة فوزي سه

ام.د. علي عبدالكريم الصفار

مدير مركز التعليج المستقر





نشهد اكادبمبة ومنصة إنشاد العلمية بأن سعادة:

محمد فرج حنون

العصف الذهني ودوره في البحث العلمي فد شارك\ت في المحاضرة العلمية المهسومة بـ:

تفحيم: احمحمد الشنطي، الأردن

وSOSA جياج؛ أ<sup>لا</sup> كِيالِبَ فَعَفَعَنَمَا

نايتدلس وهاما

IFAD - Scholars and Academics Platform licensed with (200186783) certify that.

### noonsd [srs] bemmsdoM

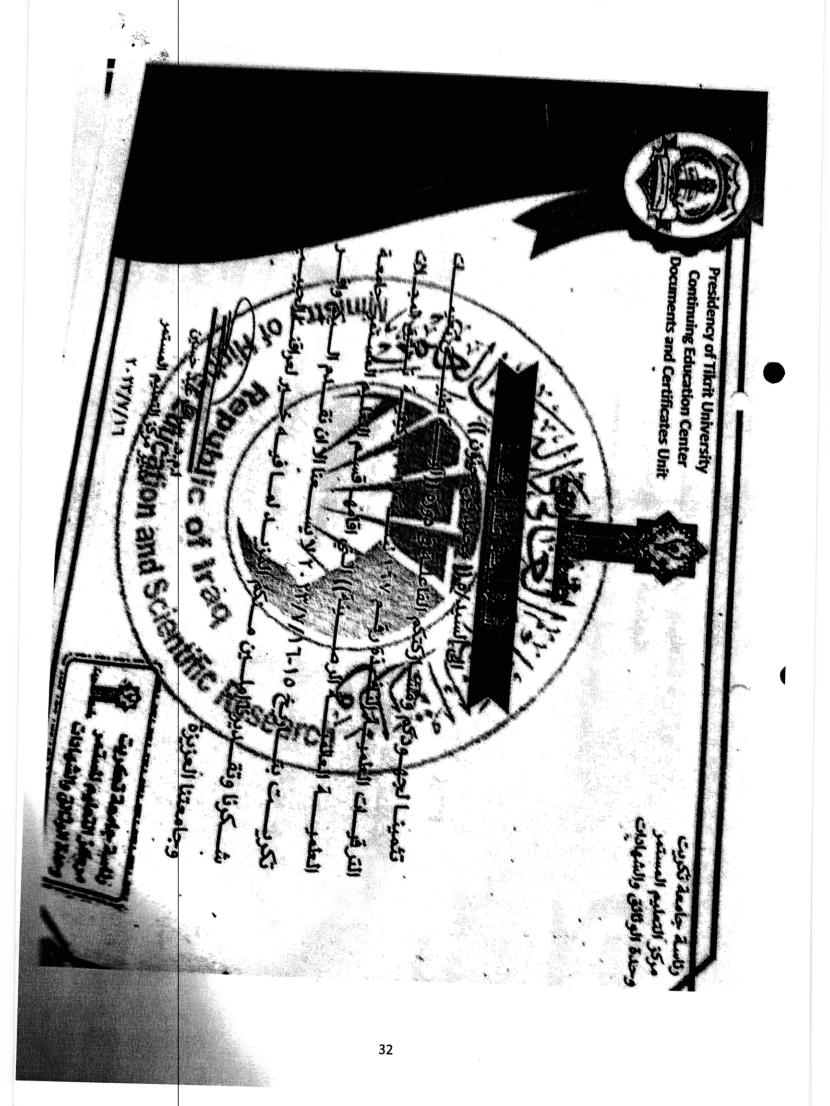
Has participated in scientific webinar entitled.

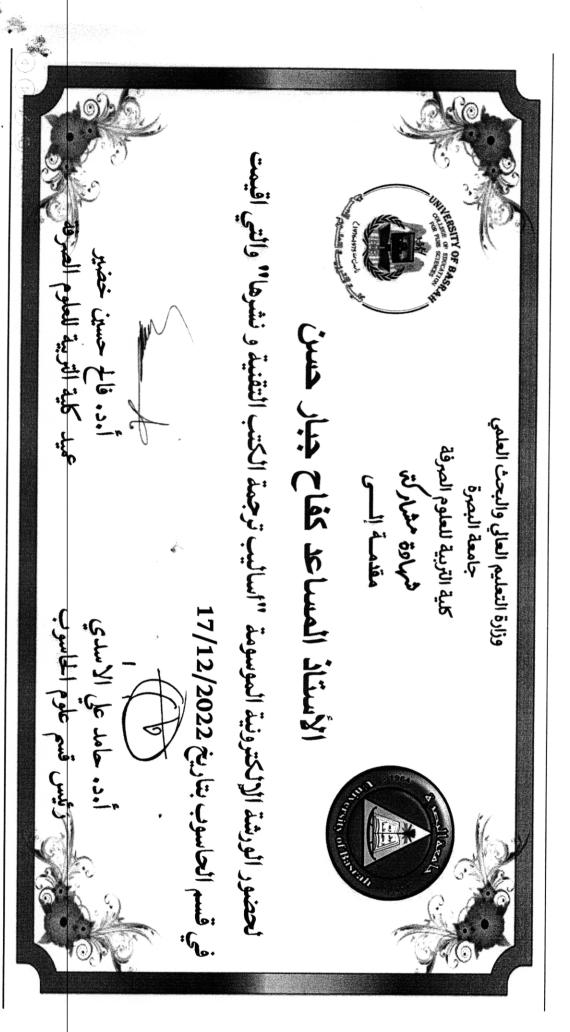
Brainstorming and Scientific Research

Presented by: Prof.Dr.Mohammad Alshanty, Jordan Held on 14 July, 2023, duration. Two hours



Chalman of IFAD Prof.Dr.Mohammad Alshanty











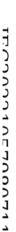
يشهد نادي الاقتصاد الإسلامي في كلية الشريعة والدراسات الإسلامية بأن

### كاخ

قرار مجمع الفقه الإسلامي الدولي بشأن بدل الخلو 2 ربيع الأول 1444 هجري القوافق 28 سبتمبر 2022 ميلادي التي أقامها النادي عن بعد عبر برنامج الزووم يوم الأربعاء تفضيلة الأستاذ الدكتور زياد إبراهيم مقداد بواقع ساعتين من الساعة 30:30 إلى 10:30 مساء قدأته /ت حضور محاضرة بعنوان:

سائلين الله أن يبارك فيكم، وينفع بكم الإسلام والمسلم؛

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يشهد نادي الاقتصاد الإسلامي في كاية الشريعة والدراسات الإسلامية بأن

7 5.

قد أتم /ت حضور محاضرة بعنوان:

قرار مجمع الفقه الإسلامي الدولي بشأن حكم إجراء العقود بآلات الاتصال الحديثة

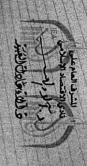
تفضيلة الدكتور سيد علي غبريا

التي أقامها النادي عن بعد عبر برنامج الزووم يوم الأربعاء

8 ربيع الثاني 1444 هجري الموافق 2 نوفمبر 2022 ميلادي

بواقع ساعتين من الساعة 08:30 إلى 10:30 مساء

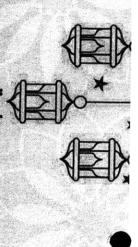
سائلين الله أن يبارك فيكم، وينفع بكم الإسلام والمسلمين.



www.shariaa.c

IEC20221145384328

SABB X -LL





وعـي مــالـي رمـضاني

## شهادة حضور

يشهد المركز الوطني للمسؤولية الاجتماعية بأن/

الاستاذ المساعد كفاح جبار حسن

حضر دورة تدريبية بعنوان: «الادخار وثقافة المجتمع» وذلك عن طريق تطبيق زووم «ZOOM»

يوم الخميس 13 رمضان 1443هـ ولمدة نصف ساعة تدريبية.

المدير العام

عندالعزيز الناط







مُنحت هذه الشهادة ك

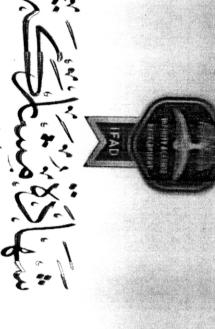
الأستاذ المساعد كفاح جبار حسن

وذلك لحضور ندوة حوارية مباشرة على الخط المباشر Online Webinar بعنوان: التحول الرقمي في المؤسسات الثقافية

المحاضر: د/ عبدالرحمن الخضير

مدير مراطز الفهرس العربي الموجد

التاريــــخ: 12 إبريل 2022



الأسعد فنصة الباطنين والأكاديميين- إيضادُ وأقاديمية إيضاد الهرخصة برقيم (105 465129) بأن: IFAD - Scholars and Academics Platform and IFAD Academy certify that،

## Kafah J Hassan

Has participated in scientific webinar entitled

How to choose a scientific journal to publish your scientific product and why is it important?

Held via the online Platform - Zoom Application

On 7 April , 2022, duration: Two hours

Presented by: Dr. Munad Al-Dulaimi, Iraq



Dr. Abdallah Alshanty

Chief Execute Officer



کفاح جبار حسن

قد شارك/ت في المحاضرة العلمية الموسومة بـ: كيف تختار المجلة العلمية لنشر نتاجك العلمي وما أهمية ذلك

والمنعقدة عبر الهنصة الإلكترونية – تطبيق زووم بتاريخ 7 أبريل 2022م، ولعدة ساعتين.

تقديم، د.مناد الدليمي، العراق





SABB A JULY



NOX OX OX

وعدي مسالدي رمضاني

اللهادة دهوا

يشهد المركز الوطني للمسؤولية الاجتماعية بأن الاستاذ المساعد كفاح جبار حسن

حضر دورة تدريبية بعنوان: «الادخار وثقافة المجتمع» وذلك عن طريق تطبيق زووم «ZOOM»

يوم الخميس 13 رمضان 1443هـ ولمدة ندعف ساعة تدريبية.

عبد العزايز الناطر



الأسادة/ كفاح جدار حسن

وذلك بتاريخ ١٠/ ٩ /٣٤٤١هـ الموافق ١١/ ٤ /١١٠ ١م ولمدة الساعة

د. سعود المعيدب

الرئيس التنفيذي احمد بن علي البلوشي

رونق للاست**شارا**ت Raw**na**q Consulting

## Service Contraction

تشهد لجدة التنوية الاستماعية الأهلية بإسكان جامعة الاميرة لوزة بأت المدالريان وان

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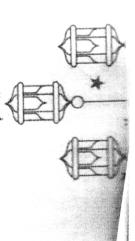
خضر دورة السررة الناتية واجتباز المابلة الشخصية

وذلك يد الارساء الموافق ٥/١/١٤٤ هـ بواقع ساعة و عمد،

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20×30

وعدي مالدي رمضاني

المادة دمو

يشهد المركز الوطني للمسؤولية الاجتماعية بأن



Auctora III Aulgément National Center CSR



وزاره التعليم العالي والبدية العلمي

شهادة مشاركة السيد/ة نويد مشاركة السيد/ة

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المعلى المقار القالسراف والمفوية الطف

وزاره التعليم المالي والبحث العالي

روال المار عدل

في الورشة التدريبية الإلكترونية والموسومة

كيفية الرد على ملاحظات المقيمين التي ترد من المجلة

اللَّتِي نظمها جهار الألمار إف والتقويم العلمي بدريخ 2027 (19/ 8/ 19/ 8/

أ ق. صلاع هادي الفتلاوي العسر بهاز الأشواف والفقويم العا

Certificate ID S\$£0-ELM™W4.\$.12882

THE

يشهد نادي وبادة الأعمال التابع لعمادة شؤول المالب جامعة الملك عبد العزير بأن

See Secretary Control of the Control

قد حضر لقاء:

و ذلك في تاريخ: ١٤٤٣/٩/٥ هـ الموافق ٧/٤/٧ م

توقيع مشرف النادي



وزاره التعليم الماسي والبحد العلمي هيهاز ولاشراف والتقويم العلمي

## شهادة مشاركة السيد/ة نؤيد مشاركة السيد/ة

ده اح بدبار عدن

في الورشة التدريبية الإلكترونية والموسومة

البحث العلمي وأنره على الاعتماد المؤسسي

التي نظمها جهال الرائد والنقود العدي بالرائد عمام 29/0، التي نظمها جهال المرائد والنقود العدي بالرائد عمام العديد

September 1

The state of the s

CEUTIFICATE ID SSEQ-ELMIT-WILL 14639



وزاره التعليم المالي والبحث العلسي بهاز الاشراف والتقويم العلاسي

شهادة مشاركة السيد/ة

الم عالم الله الله

في الورشة التدريبية الالكترونية والموسومة

يسى دراز الارالف والمهوية العلمى

Certificate ID 59ED-ELMT W9 19814



وزارة التعليم العالي والبحث العلمي جهاز الاشراف والتقويم العلمي

## شهادة مشاركة السيد/ة

الاستناذ المساعد كفاح جبار الشكر

في الورشة التدريبية الالكترونية والموسومة

SONE SERVED

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ertificate ID \$580 ELWIT W1-456



## 

المعرف الوطن المهووية المتعانية المعانية المعاني

وذلك عن طريق تطبيق زووم «Z00M»

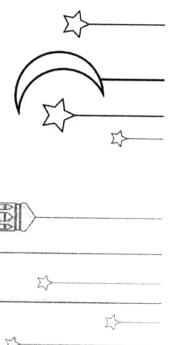
يوم الخميس 20 رمضان 1443هـ ولمدة نصف ساعة تدريبية.

المداراهام

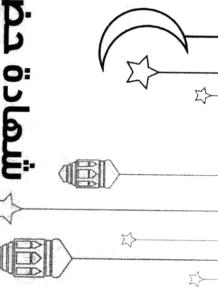
بندااعزال الااعر











🕁 شهادة حضور

يشهد المركز الوطني للمسؤولية الاجتماعية بأل/ کفاح جبار حسن

حضر دورة تدريبية بعنوان: «معادلة الميزانية الشخصية» وذلك عن طريق تُطبيق زووم «Z00M»

يوم الخميس 20 رمضان 1443هـ ولمدة نصف ساعة تدريبية.

عبدالعزيز الناص













### كفاح

الخدمات المصرفية في المصارف الإسلامية - دراسة فقهية مقارنة - الجزائر أنموذجا قد أته/ت حضور دورة بعنوان:

4 ربيع الثاني 1444 هجري القوافق 29 أكتوبر 2022 ميلادي التي أقامها النادي عن بعد عبر برنامج الزووم يوم السبت تفضيلة الدكتور ياسر سيف الإسلام باجي

سائلين الله أن يبارك فيكم، وينفع بكم الإسلام والمسلمين.

بواقع ساعتين 08:30 إلى 10:30 مساء

CONTRACTOR OF THE PROPERTY OF























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🕽 iec\_shariaa











### كفاح

4 ربيع الثاني 1444 هجري الهوافق 29 أكتوبر 2022 ميلادي التي أقامها النادي عن بعد عبر برنامج الزووم يوم السبت تفضيلة الدكتور ياسر سيف الإسلام باجي الخدمات المصرفية في المصارف الإسلامية - دراسة فقهية مقارنة - الجزائر أنموذجا بواقع ساعتين 08:30 إلى 10:30 مساء قد أتمـ/ت حضور دورة بعنوان:

















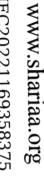












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### 7 66

قدأته ات حضور محاضرة بعنوان:

بناء معالم اللحياة الاقتصالية في المهدالينيوي في المدينة المنورة

LE SULLIA SESSULLO NESSEL MILE DE COMPANION DE COMPANION

التي أقامها النادي عن بعد عبر برنامج الزووم يوم الإثنين

6 ربيع الثاني 1444 هجري الهوافق 31 أكتوبر 2022 ميلادي بواقع ساعتين من الساعة 30:30 إلى 10:30 مساء

سائلين الله أن يبارك فيكم، وينفع بكم الإسلام والمسلمين

























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كفاح

قد أته /ت حضور محاضرة بعنوان:

قرار مجمع الفقه الإسلامي الدولي بشأن حكم إجراء العقود بآلات الاتصال الحديثة

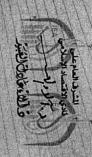
تفضيلة الدكتور سيد علي غبريد

التي أقامها النادي عن بعد عبر برنامج الزووم يوم الأربعاء

8 ربيع الثاني 1444 هجري إلموافق 2 نوفمبر 2022 ميلادي

بواقع ساعتين من الساعة 08:30 إلى 10:30 مساء

سائلين الله أن يبارك فيكم، وينفع بكم الإسلام والمسلمين.



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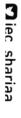


### كفاح

قرار مجمع الفقه الإسلامي الدولي بشأن بدل الخلو 2 ربيع الأول 1444 هجري الهوافق 28 سبتمبر 2022 ميلادي التي أقامها النادي عن بعد عبر برنامج الزووم يوم الأربعاء تفضيلة الأستاذ الدكتور زياد إبراهيم مقداد بواقع ساعتين من الساعة 30:30 إلى 10:30 مساء قدأته /ت حضور محاضرة بعنوان:

سائلين اللهِ أن يبار ك فيكم، وينفع بكم الإسلام والمسلمين.

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الجاامعة التقتية الوسطح すると

2023 / 7 / 11

نسؤيد الثنتراك السيد) السيدة (محمد فرج حنون) في الورشة الألكترونو

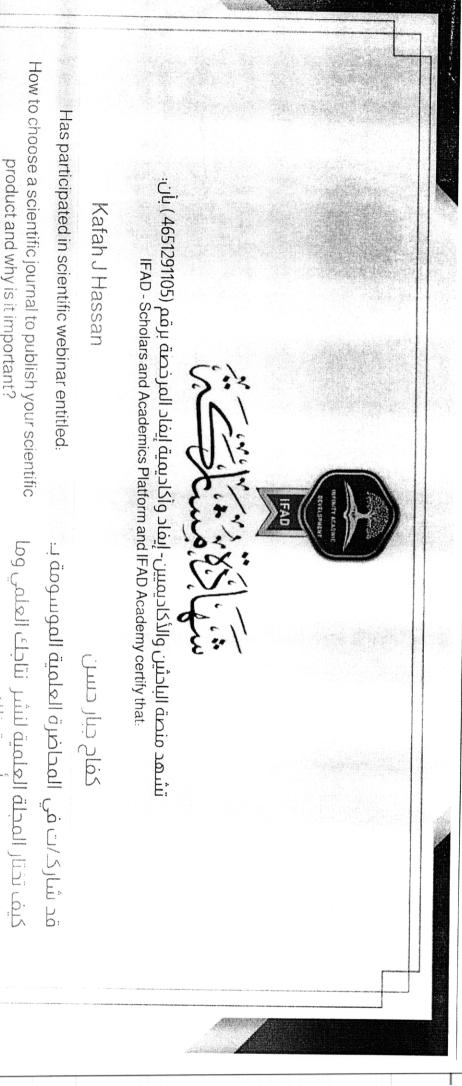
يظمها مركز الشطيم المستمر عبر المنصة الالكترونية (الكثرونية) (الشطيم المستمر عبر المنصة الالكترونية) المسائح وارشادات عند كتابة أول بحث علمي )

في يوم الخميس الموافق 2023/7/6

مدير مركز التعليم المستة







How to choose a scientific journal to publish your scientific product and why is it important?

Held via the online Platform - Zoom Application

On 7 April , 2022, duration: Two hours

والمنعقدة عبر المنصة الإلكترونية – تطبيق زووم 🐃

الممية دلك

بتاريخ 7 أبريل 2022م، ولمدة ساعتين.

تقديم: د.مناد الدليمي، العراق

Presented by: Dr. Munad Al-Dulaimi, Iraq











وزارة التعليم العالي والبحث العامي ودرارة التعليم العامي

## شهادة مشاركة

نويد مشاركة السيد / ة

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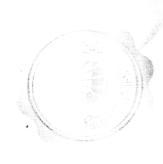
والموسومة المدر بيسة الانكدر وسية والموسومة

كيفية تذفيح البحث وينظيمه قبل التقديم الى المجلة لزيادة فرص العبول

Carlo Carlo

المعلى الماز الاشراف والمقوية العلم

Certificate ID SSEQ-ELIVIT W4.4-9422



وزارة التعليم العاني والبحد العلمي

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Certificate ID SSEQ-ELMT-W14.46257



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Kuric Frank & CLE & Curic Silvery

مي الدريسة الدريسة الإلكار ولية والموسومة

نمائح وارتبادات عد كتابة أول بعث على

التي اخمها جهال الاشراف والثقويم العلمي بدّاريخ 2022 6 25/0

ا د. صلاح مادي الفتلاوي

Certificate ID 48EO-ELMT-W6.20243

وزارة التعليم العالي والبحث العلمي

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الأسيداذ المساعد دفاح جبار حسن الشكر

والورشة التدريبية الالمتاع المينة والموسومة

مصطلحات ومعايير البحث العلمي وتصنيف المجلات

التي نظمها جهاز الاشراف والتقويم العلمي بداري 2022 الاشراف

وشعن هشار الأشراف والنفويم العلمي

Certificate ID SSEO-ELIMT-W3-9198



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في الورشة الشدريبية الإلكترونية والموسومة

هيكلية البحث العلمي وصيغته الأولية والتهائية

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في الورشة التدريبية الإلكارونية والموسومة

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ا د. صلاح هادي الفقلاوي

Certificate to SSEO-ELMT-W7 24841





### CERTIFICATE OF ATTENDANCE

We are pleased to acknowledge that

### Kifah Alsaade

successfully attended the webinar

Al Marketing: Robots in the Streets
Christofle Luxury Experience in UAE & the World

Mith

Marcel Saucet
Academic Director, DBA ESGCI,
Research Associate

Michel Chalhoub

Doctorate Researcher in Luxury

& Al, DBA ESGCI, iPw

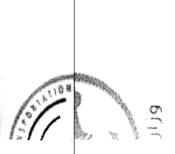
9 July, 2020

Jog

Dia Haykal
Editor-in-Chief
MIT Technology Review Arabia

Haykal Media

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# CERTIFICATE OF PARTICIPATION

## This is to certify that

كفاح جبار حسن

Has attended the virtual workshop entitled (E-GOVERNMENT)

Via Zoom meeting that has been held on Monday the 27th of Jul

by Maritime Transport Company

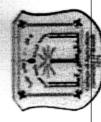
2020



Mohammed Jamai Shakir



## CERTIFICATE OF PARTICIPATION



THIS CERTIFICATE IS PROUDLY PRESENTED TO

# Kafah Jabbar Hassan

For participating in the online training workshop

Educational Culture Strategy at universities after COVID-19

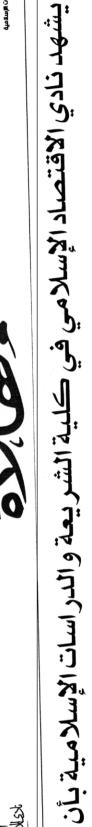
University of Basrah - College of Agriculture - Iraq Hold on 21/7/2020 at ZOOM



Prof. Sajed S. Al-Noor







### كفاح

أحكام التعامل مع النوافذ الإسلامية في البنوك الربوية المتي أقامها المنادي عن بعد عبر برنامج الزووم يوم الإثنين مفر 1444 هجري الموافق 19 سبتمبر 2022 ميلادي لفضيلة الأستاذ محمد محمود عبدالحميد بواقع ساعتين من الساعة 30:30 إلى 10:30 مساء قد أتم/ت حضور محاضرة بعنوان:

سائلين الله أن يبارك فيكم، وينفع بكم الإسلام والمسلمين.

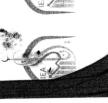




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قد أتماً حضور محاضرة بعنوان:

قرار مجمع الفقه الإسلامي المدولي بشأن خطاب الضمان لفضيلة الدكتور صفوان محمد رضا علي عضيبات كربيع الأول 1444 هجري الموافق 19 أكتوبر 2022 ميلادي 23المتي أقامها النادي عن بعد عبر برنامج الزووم يوم الأربعاء بواقع ساعة ونصف من الساعة 90:30 إلى 10:00 مساء

سائلين الله أن يبارك فيكم، وينفع بكم الإسلام والمسلمين.











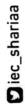












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# يشهد مكتب رونق للاستشارات

بأن الأستاذة/ كفاح جبار حسن

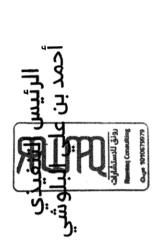
حضر الورشة التدريبية بعنوان

الذكاء الاصطناعي، المخاطر والفرص

وذلك بتاريخ ١١/ ٩ /٣٤٤١ هـ الموافق ١١/ ٤ /٢٢٦م ولمدة ٢ ساعة

## سائلين الله له التوفيق والسداد

المحرب د. سعود المهيدب



شهادة مشاركة نويد مشاركة السيد/ة

وزارة التطيم العالي والبحث العلمي جهاز الاشراف والتقويم العلمي

الاستاذ المساعد كفاح جيار حسن

في الورشة التدريبية الإلكترونية والموسومة

كيفية معرفة نوع المجلة وسرعة نشرها

التي نظمها جهاز الاشراف والتقويم العلمي بتاريخ 2022 / 11 / 40

اد صلاج هادي النيلوي رئيس جهاز الاشراف والتقويم البلمي

Certificate ID SSEO-ELMT-W5.1-001443





### كفاح

هار بشأن حماية الحسابات الاستثمارية في المصارف الإسلام لفضيلة المكتور محمد محمد غلام قد أتم/ت حضور محاضرة بعنوان:

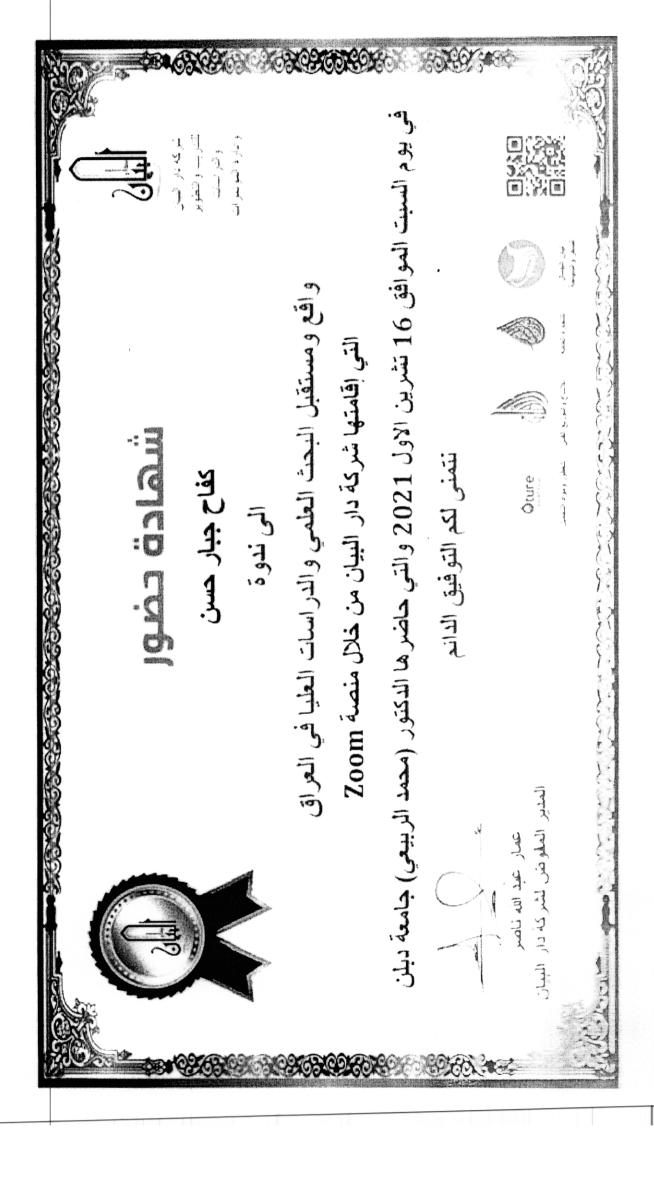
المتي أقامها النادي عن بعد عبر برنامج الزووم يوم الأربعاء محرم 1445 هجري الهوافق 2 أغسطس 1445 ميلادي

سائلين الله أن يبارك فيكم، وينفع بكم الإسلام والمسلمين. بواقع ساعتين من الساعة 90:30 إلى 10:30 مساء









# المنظمة الدولية لحماية حقوق الانسان أوكرانيا -العراق وحدة التعليم الالكتروني المستقل

## 2/00 00/00

الأمانة العامة للمنظمة الدولية لجِماية حقوق الانسان أوكرانيا – العراق

## م کفاح جبار حسن

،) ورشة عمل افتراضية بعنوان " نباتات التنسيق الداخلي " بتاريخ 500



