

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



**Description of the decision
To teach the accounting
department**

2024

The first stage

Course description for Principles of Financial Accounting 1

1. Course Name: Principles of Financial Accounting 1	
2. Course Code:	
3. Semester / Year: semester	
4. Description Preparation Date : 24/3/2024	
5. Available Attendance Forms: attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
75 hours 5hours weekly	
7. Course administrator's name (mention all, if more than one name)	
Name: Elham Jaafar Al-Shawi	
Email: elham.hamed@uobasrah.edu.iq	
8. Course Objectives	
Course Objectives	Goals and Objectives <ul style="list-style-type: none"> A1 Knowledge of accounting principles I understand accounting treatments A 2- Understand the methods of accounting entry A3 - The student in the ability to analyze accounting A4 - Analysis of the accounting position of the company - COURSE ASSESSMENTS
9. Teaching and Learning Strategies	
Strategy	Daily tests for students - Exercises and activities within the lesson - Guiding students to the latest sources in addition to the findings professional bodies in the field of accounting work

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	Acquire knowledge and skill in the field cost accounting		Accounting and Business Environment Introduction	Explaining the subject, conducting daily tests for students in the classroom, and guiding students to the latest sources
2	5				
3	5				
4	5				
5	5				
6	5				
7	5				
8	5				
9	5				
10	5				
11	5				
12	5				
13	5			- The ability to deal with accounting topics theoretically and practically	
14	5				
15	5				
				Double entry – documents and records accounting records	
				Accounting cycle - process analysis - registration - posting balance - trial balance	
				Accounting for corporate formation – offering, increasing and reducing capital	
				Personal withdrawals, loans and interest	
				Revenue and Capital Expenditures	

			Disclosure of goods (inventory purchases, returns, allowances and purchase expenses Sales, returns and allowances Commercial Discount Quantitative Cash Discount Cost of goods sold	
--	--	--	---	--

11. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Principles of Financial Accounting by A.M. Alaa Abdel Hussein and Dr. Elham Jaafar Han Al-Shawi
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description for Principles of Financial Accounting 2

13. Course Name: Principles of Financial Accounting 2
14. Course Code:
15. Semester / Year: semester
16. Description Preparation Date : 24/3/2024
17. Available Attendance Forms: attendance
18. Number of Credit Hours (Total) / Number of Units (Total)

75 hours 5hours weekly

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

Name: Elham Jaafar Al-Shawi

Email: elham.hamed@uobasrah.edu.iq

20. Course Objectives

Course Objectives	Goals and Objectives <ul style="list-style-type: none">• A1 Knowledge of accounting principles• I understand accounting treatments• A 2- Understand the methods of accounting entry• A3 - The student in the ability to analyze accounting• A4 - Analysis of the accounting position of the company -• COURSE ASSESSMENTS
--------------------------	---

21. Teaching and Learning Strategies

Strategy	Daily tests for students <ul style="list-style-type: none">- Exercises and activities within the lesson- Guiding students to the latest sources in addition to the findings professional bodies in the field of accounting work
-----------------	---

22. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5		Accounting for commercial papers	Accounting fo	Explaining the subject, conducting
2	5		Accounting for non-current assets		
	5				

٣	5	Acquire knowledge and skill in the field of cost accounting	Sale and replacement of non-current assets	g daily tests for students in the classroom, and guiding students to the latest sources
٤	5		Accounting for the extinction of non-current assets	
٥	5		Accounting for prepaid and accrued expenses	
٦	5		Accounting for revenues received in advance and due	
٧	5		- The ability to calculate the cost of product	
٨	5		Accounting errors - types and causes	
٩	5		Methods of addressing and correcting accounting errors	
١٠	5		Trial Balance	
١١	5		Final Accounts Financial Statements	
١٢	5		- The ability to deal with accounting topics theoretical and practically	
١٣	5	Trading Account		
١٤	5	Profit & Loss Account		
١٥	5	Income Statement		
			Statement of Financial Position	
			Statement of Financial Position	

23. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

24. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Principles of Financial Accounting by A. Dr. Alaa Abdel Hussein and Dr. Elham Jaafar Hamid Al-Shawi
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description for economics

25.Course Name: economics	
26.Course Code:	
27.Semester / Year: semester	
28.Description Preparation Date : 24/3/2024	
29.Available Attendance Forms: attendance	
30.Number of Credit Hours (Total) / Number of Units (Total)	
<p style="text-align: center;">3 • hours 3 hours weekly</p>	
31.Course administrator's name (mention all, if more than one name)	
<p>Name: adyan falah hrega Eman raed fatah</p> <p>Email: lec.adyan.falah@uobasrah.edu.iq lec.iman.raad@uobasrah.edu.iq</p>	
32.Course Objectives	
<p>Course Objectives</p>	<p style="text-align: center;">–</p> <ul style="list-style-type: none"> • Presenting and interpreting the theoretical framework of economics • ☑ Explaining the practical framework of the economy and how to allocate resources among members of society • ☑ Economics helps in analyzing the decisions made by individuals, governments, and companies <p>☑ Economics focuses on analyzing the decision-making process to allocate limited resources in light of multiple human needs</p>
33.Teaching and Learning Strategies	
<p>Strategy</p>	<p>Daily tests for students</p> <p>- Exercises and activities within the lesson</p>

- Guiding students to the latest sources in addition to the findings professional bodies in the field of accounting work

34. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Economics		Economics vocabulary	Explaining the subject, conducting daily tests for students in the classroom, and guiding students to the latest sources
2	2	Type of economics		1- Economics concepts	
3	2	Economics analysis		2- Types of economic analysis	
4	2	Economics goods		A - Microeconomics	
5	2	Demand		B- Macroeconomics	
6	2	Supply		3- Types of economy	
7	2	Elasticity demand ,		A- Descriptive	
8	2	supply		B- Analytical	
9	2			C- Practical	
10	2			4- Types of economic goods	
11	2			A- Free goods	
12	2			B- Consumer goods	
13	2			C- Competing and complementary	
14	2			D- Necessity and perfection	
15	2				

			<p>5- Request</p> <p>Demand theory</p> <p>Law of demand</p> <p>Demand table</p> <p>Demand curve</p> <p>Factors affecting demand</p> <p>Situations of change</p> <p>Price elasticity of demand</p> <p>Degrees of flexibility</p> <p>Income elasticity</p> <p>Intersectional flexibility</p> <p>6- The offer</p> <p>Supply theory</p> <p>Law of supply</p> <p>Display schedule</p> <p>Supply curve</p> <p>Factors affecting supply</p> <p>Situations of change</p> <p>Price elasticity of supply</p>	
--	--	--	--	--

35. Course Evaluation	
The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.	
36. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Ahmed, Abdul Ghafour Ibrahim, Principles of .Economics

	<p style="text-align: center;">Lieutenant from the teaching staff [٢]</p> <p style="text-align: center;">Preparing practical examples and solving [٣] -١ them directly with students</p> <p>[2] [3]</p>
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description for Calculators ١

37.Course Name: Calculators 1
Calculators 1
38.Course Code:
39.Semester / Year:
quarterly
40.Description Preparation Date:
/٣/٢٠٢٤
41.Available Attendance Forms:
presence
42.Number of Credit Hours (Total) / Number of Units (Total)
4 hours a week 60 semester hours
43.Course administrator's name (mention all, if more than one name)
Name: Tabark qasem Ibrahim Email: : tabark.ibrahim@uobasrah.edu.iq
44.Course Objectives

Course Objectives	<ul style="list-style-type: none"> • Presentation and interpretation of the theoretical framework computers • Determine the practical framework for computers • Providing the student with the ability to understand and use the tools the theoretical framework for computers
--------------------------	---

45. Teaching and Learning Strategies

Strategy	Daily tests for students - Exercises and activities within the lesson
-----------------	--

46. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	The ability to teach students	Computer concept, stages of the computer life cycle	Explanation of the article and Conduct daily tests for students	Weekly, monthly, daily, written exams, and the end-of-year exam
2	4		The development of computer generations		
3	4	How to deal with	Computer advantages and areas of use	Inside the classroom	
4	4		Classification of computers in terms of purpose, size, and data type		
5	4		Computers and		
6	4	teaching them how	Computer's components		
7	4	Dealing with a	The physical parts of a computer		
8	4		Your personal computer, the concept of computer security and software licenses		
9	4	system	Ethics of the electronic world, forms of abuse, computer security, computer privacy		
10	4	Computer and devices	Computer software licenses and their types, intellectual property, electronic hacking, malicious software,		
11	4		the most important steps necessary to protect against hacking operations, computer harm to health		
12	4		Definition of operating system, functions, goal classification		
13	4		Windows 7 operating system, installation requirements, new features and desktop components		
14	4		Start menu, taskbar, notification area icons, folders, files		
	4		Window operations, control panel, common computer settings		

47. Course Evaluation

Score for monthly exams: There are two exams, each exam has 20 marks, 5 marks for activity and 5 for attendance	
48.Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Computer basics and office applications (Part One)
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description for accounting Reading

1. Course Name: accounting Reading	
2. Course Code:	
3. Semester / Year: semester 2	
4. Description Preparation Date : 24/3/2024	
5. Available Attendance Forms: attendance	
6. Number of Credit Hours (Total) / Number of Units (Total) 30hours 2hours weekly	
7. Course administrator's name (mention all, if more than one name) Name: Fatima jassim mohammed Email: fatima.j.mohammed@uobasrah.edu.iq	
8. Course Objectives	
Course Objectives	<p>– The student acquires knowledge of accounting topics and deals with them theoretically and practically</p> <p>- The student gains experience in the field of knowing the types of accounting , which helps in knowing the applied aspects</p>

- Giving the student experience in dealing with practices accounting and accounting equation, analyzing and recoding and accounting merchandise operation

9. Teaching and Learning Strategies

Strategy	<p>Daily tests for students</p> <ul style="list-style-type: none"> - Exercises and activities within the lesson - Guiding students to the latest sources in addition to the findings professional bodies in the field of accounting work
-----------------	--

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Basic terms in accounting		Discussion and Question	Explaining the subject, conducting daily tests for students in the classroom, and guiding students to the latest sources
2	2	Definition of accounting			
3	2	Accounting and book keeping		Discussion and Question	
4	2	Usefulness of accounting			
5	2	Type of accounting		Discussion and Question	
6	2			Discussion and Question	

7	2	Users of accounting information			
8	2	Types of financial statements	Discussion and Question		
9					
10	2	Definition of business correspondence	Discussion and Question		
11	2	The quality required by good business			
12	2				
13	2	An application on business letters			
14	2	Enquiries letters			
15	2	Introduction to invoice			
	2	Type of invoice			
11.					
12. Course Evaluation					
The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.					
13. Learning and Teaching Resources					

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

Course description for The Arabic Lessons

1. Course Name: The Arabic Lessons	
2. Course Code:	
3. Semester / Year: semester	
4. Description Preparation Date : 24/3/2024	
5. Available Attendance Forms: attendance	
6. Number of Credit Hours (Total) / Number of Units (Total) 30 hours 2hours weekly	
7. Course administrator's name (mention all, if more than one name) Name: ABBAS A. SEHOOD Email: abbas.Saihood@uobasrah	
8. Course Objectives	
Course Objectives	<p>1- Enabling students to acquire knowledge and understanding of the rules of the Arabic language</p> <p>2- Enabling students to acquire knowledge and understanding of Arabic literature</p> <p>3- Enabling students to obtain knowledge and understanding of the Arabic rhetoric</p> <p>4- Enabling students to gain knowledge and understanding of spelling rules</p>

--	--

9. Teaching and Learning Strategies

Strategy	Correcting the students' tongues and their infallibility in speaking and forming sound linguistic habits for them, as well as developing their linguistic wealth thanks to the beautiful methods of study.
-----------------	---

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	<i>Acquiring skill and ability in accounting treatments</i>	Parental and sub-diacritical marks	Exam	Explaining the subject, conducting daily tests for students in the classroom, and guiding students to the latest sources
2	2		What is pronounced with letters - Muthanna and its appendix - whole masculine plural and appendix to it		
3	2		The Five Names		
4	2		Types of Sentences / Nominative - actual sentence		
5	2		Al-Nawasikh – Kana and her sisters		
6	2		the number		
7	2		The verb and its divisions / the five verbs - present participle tools		
8	2		The subject and the participle of the subject - the object of it / the absolute object		
9	2		Positions of Islam in poetry - definiteness of literature		
10	2		Departments of Literature - Literary Ages		
11	2		Poetic purposes and models thereof		
12	2		Mid exam		
13	2				
14	2				
15	2		- The ability to deal with accounting topics		

		theoretically and practically			
11. Course Evaluation					
The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.					
12. Learning and Teaching Resources					
1- A summary prepared by the teacher					
2- The Arabic Lessons Collector - History of Arabic Literat					
3- The essence of rhetoric - clear spelling					

Course description for Calculators 2

49. Course Name: Calculators 2	
Calculators ٢	
50. Course Code:	
51. Semester / Year:	
quarterly	
52. Description Preparation Date:	
٣٠/٣/٢٠٢٤	
53. Available Attendance Forms:	
presence	
54. Number of Credit Hours (Total) / Number of Units (Total)	
4 hours a week 60 semester hours	
55. Course administrator's name (mention all, if more than one name)	
Name: Tabark qasem Ibrahim Email: : tabark.ibrahim@uobasrah.edu.iq	
56. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> • Presentation and interpretation of the theoretical framework computers • Determine the practical framework for computers

- Providing the student with the ability to understand and use the tool the theoretical framework for computers

57. Teaching and Learning Strategies

Strategy	Daily tests for students - Exercises and activities within the lesson
-----------------	--

58. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	ε	The ability to teach students	Running Microsoft Excel 2010, Microsoft Excel 2010 interface, mouse cursor shapes, File tab	Explanation of the article and Conduct daily tests for students Inside the classroom	Weekly, monthly, daily, written exams, and the end-of-year exam
2	ε	How to deal with Computers and teaching them how	Home tab, Clipboard group, Font group, Alignment group		
3	ε	Dealing with a system	Number group, Styles group, Cells group, Editing group, Page Layout tab		
4	ε	Computer and devices	Themes group, Page Setup group, Select to Fit group, Sheet Options group, Arrange group, Help instructions		

ο	ξ		Insert tab, group of tables, Pivot Table report, Pivot Chart		
Ϛ	ξ		Report A group of illustrations, Image Tools tab		
ϛ	ξ		Charts group, Chart tools tab - Design Tab, Chart tools tab - Layout Tab, Chart tools tab - Format Tab, Sparkline cursor line group		
λ	ξ		Filter set, links set, symbols set		
ρ	ξ		Formulas Tab, Function Library		
ϛ.	ξ		Group Rules for writing arithmetic formulas, comparison and reference operators, conditional If statements		
ϛϛ	ξ		Defined Names group, Formula Audition		

١٢	٤		Calculation group, Data Tab		
١٣	٤		External data fetching group, communications group, descriptive sorting group, Sort & Filter, Data Tools group, what-if analysis, Otlne outline group		
١٤	٤		Review tab, Proofing group, Language, Comments group, Changes group View tab, Workbook Views group, Show group, Zoom group, Window group		

59. Course Evaluation

Score for monthly exams: There are two exams, each exam has 20 marks, 5 marks for activity and 5 for attendance

60. Learning and Teaching Resources

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

Course description for mathematics

61.Course Name: mathematics					
mathematics					
62.Course Code:					
63.Semester / Year:					
quarterly					
64.Description Preparation Date:					
٣٠/٣/٢٠٢٤					
65.Available Attendance Forms:					
presence					
66.Number of Credit Hours (Total) / Number of Units (Total)					
٣ hours a week					
٤٠ semester hours					
67.Course administrator's name (mention all, if more than one name)					
Name: Tabark qasem Ibrahim					
Email: : tabark.ibrahim@uobasrah.edu.iq					
68.Course Objectives					
Course Objectives		<ul style="list-style-type: none"> • Present and explain the theoretical framework for mathematics • Determine the practical framework for mathematics • Providing the student with the ability to understand and use the tools of the theoretical framework of mathematics 			
69.Teaching and Learning Strategies					
Strategy		Daily tests for students - Exercises and activities within the lesson			
70. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
١	٣	The ability to teach students	Chapter One: Groups, definition and basic concepts	Explanation of the article and	Weekly, monthly, daily, written exams, and the end-of-year exam
٢	٣		Algebraic operations on groups	Conduct daily tests for students	
٣	٣		Practical exercises		

۳	۳	How to handle materials	Chapter Two: Functions and objectives, definition of the function types of functions	Inside the classroom	
۴	۳	Mathematics and solution methods	Goals and continuity		
۵	۳		Practical exercises		
۶	۳	And dealing with theories	Chapter Three: Differentiation, derivative, laws of derivative		
۷	۳		Differentiation, applied exercises		
۸	۳	Their ability to absorb	The use of derivatives in the field of management		
۹	۳	The curriculum for the subject	Chapter Four: Analysis of curves, increasing and decreasing functions		
۱۰	۳		Extrema, concavity and inflection points, practical exercises		
۱۱	۳		Chapter Five: Integration, basic formulas for integration		
۱۲	۳		Practical exercises		
۱۳	۳		Chapter Six: Vectors and matrices, algebraic operations on matrices and vectors, matrix transmutation		
۱۴	۳		Matrix inverse, determinants, applied exercises		
۱۵	۳				

71. Course Evaluation

Score for monthly exams: There are two exams, each exam has 20 marks, 5 marks for activity and 5 for attendance

72. Learning and Teaching Resources

Required textbooks (curricular books, if any)

Principles of mathematics for administrators

Main references (sources)

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

Course Description Form Accounting principles 1

73. Course Name:	
Accounting principles 1	
74. Course Code:	
75. Semester / Year:	
Semester	
76. Description Preparation Date:	
: ٢٠٢٤/٣/٢٣	
77. Available Attendance Forms:	
Lectures in halls	
78. Number of Credit Hours (Total) / Number of Units (Total)	
45 hours per semester. 3 hours per week	
79. Course administrator's name (mention all, if more than one name)	
Name: mohammed faraj hanoon	
Email: mohammed.faraj@uobasrah.edu.iq	
80. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> • <input checked="" type="checkbox"/> The course aims to provide the student with the foundations and rules of accounting, as well as accounting records and documents of various types.

- **Students keep accounting records and extract financial results from them.**

81. Teaching and Learning Strategies

Strategy

- 1- Educational strategy, collaborative concept planning.
- 2- Brainstorming education strategy.
- 3- Education Strategy Notes Series

82. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3H	-1 Knowing what financial accounting is and methods of dealing in the market, including buying and selling, how to discount, and calculating the cost of goods sold -2 Knowing how to deal with personal withdrawals and methods of processing them, in addition to how to make accounting entries practically -3 Knowing how to hold companies accountable	Accounting - types of accounting books used	Explaining the scientific material by clarifying the theoretical aspect, then giving practical exercises and holding general discussions regarding the topic in question to determine the extent of comprehension of the material, as well as giving students homework.	Weekly, monthly, daily, written and end-of-semester exams.
2	3H		- conditions that must be met in the books.		
3	3H		Types of accounting books used - daily		
4	3H		book - stadium book - legal conditions that must be met in the books - documents, their types and methods of recording in the books - single entry - double entry		
5	3H		How to form capital - the budget as a basis for the double entry theory - the debit account and the credit account and how to know each of them - an explanation of the general budget vocabulary - assets and liabilities.		
6	3H		Journal - Planning the journal - How to record		
7	3H				
8	3H				
9	3H				
10	3H				
11	3H				
12	3H				
13	3H				
14	3H				
15	3H				

			<p>in the journal according to the double entry theory - Types of double entry -</p> <p>Commercial operations and how to prove them in accounting books - Purchases - Purchase returns - Sales - Sales returns - Personal withdrawals - Fixed assets</p> <p>Expenses and their types</p> <p>Stadium Book - Planning the Stadium Book - Posting and Balancing -</p> <p>Trial balance - Planning the trial balance - Types of trial balance (Trial balance with balances - Trial balance with totals) How to prepare each of them (exercises)</p> <p>Discount - types of discount - single and compound commercial discount - cash discount.</p> <p>Commercial papers - bills of exchange - notes receivable - notes payable.</p>		
--	--	--	---	--	--

			Commercial papers - bills of exchange - notes receivable - notes payable. General reviews of the article		
83. Course Evaluation					
The distribution is as follows: 30 marks for monthly exams. 20 marks for participation, comprehension and attendance. 50 marks for final exams					
84. Learning and Teaching Resources					
Required textbooks (curricular books, if any)					
Main references (sources)					
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course description for Accounting readings

85. Course Name: Accounting readings
86. Course Code:
87. Semester / Year: semester
88. Description Preparation Date:27/3/2024
89. Available Attendance Forms: attendance
90. Number of Credit Hours (Total) / Number of Units (Total)

٢ hours weekly

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

Name: Marwa Nabeel Abdullah

Email: lec.marwa.nabeel@uobasrah.edu.iq

92. Course Objectives

Course Objectives

- Basic terms in Accounting.
- Definition of Accounting.
- Accounting and bookkeeping.
- Usefulness of Accounting.
- Type of Accounting.
- Users of Accounting information.
- Type of financial statements.
- Accounting principles and assumptions.

93. Teaching and Learning Strategies

Strategy

- Scientific lectures
- Multimedia presentations
- Positive interaction and participation
- Presentations by the student student

94. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
١	٢	Acquire knowledge and skill in	Definition of Accounting.	- Scientific lectures	Daily, weekly, monthly exams and the end-of-semester exam
٢				- Multimedia presentations	
٣	٢				

٤	٢	the field of accounting	Accounting and bookkeeping.	-Positive interaction and participation	
٥	٢			-Presentations by the student student	
٦	٢	Ability to deal with accounting terminology	Usefulness of Accounting.		
٧	٢		Type of Accounting.		
٨					
٩			Users of Accounting information.		
١٠		Ability to deal with recording financial transactions			
١١	٢		Type of financial statements.		
١٢	٢				
١٣	٢		General accepted accounting Principles		
١٤	٢				
١٥	٢		Classification of accounts		
	٢		Accounting equion		
	٢		Accounting equion		
	٢		Recording financial transactions		
	٢		Recording financial transactions		
	٢		Recording financial transactions		

	Y		Correcting accounting errors		
	Y		Correcting accounting errors		
95. Course Evaluation					
Exams 40					
Reading Checks 2					
Participation 4					
Attendance 4					
Assignments 50					
96. Learning and Teaching Resources					
1- ACCOUNTING					

1. Other external influences
None

2. Program Structure				
Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	None		none	
College Requirements	None		none	

Department Requirements				
Summer Training				
Other	Statistics for management– Semester1	3	98%	

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

3. Program Description				
Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
2023-2024/ The fourth stage		Statistics for management	3	

8. Expected learning outcomes of the program
Knowledge
The course aims to introduce the science of statistics and is divided into two parts: descriptive statistics, which deals with introducing the basics of statistics, data collection, organization and presentation, and indicators of descriptive statistics. The second part is concerned with introducing inferential statistics and addressing some of its methods such as correlation coefficients and simple and multiple linear regression with two independent variables.
Skills
The ability to construct and analyze problems for all problems and how to solve them using inferential statistics
Ethics
Developing the student's academic personality so that he has the ability to think, analyze, and make decisions regarding statistical and non-statistical issues.

9. Teaching and Learning Strategies
<ol style="list-style-type: none"> 1. Adopting the theoretical basis and providing the student with all the vocabulary of the curriculum. 2. Adopting the discussion method by presenting some ideas during the lecture so that it develops the student's ability to understand the topic directly. 3. Providing applied examples through digital examples that simulate the topics covered in theory so that the student's knowledge picture is complete in theory and practice. 4. Adopting the immediate examination method (written and analytical) to develop the spirit of competition among students. 5. Adopting the assignment method after completing any topic within the specified academic vocabulary

10. Evaluation methods

Ability to model and analyze using statistical programs and higher programming languages

11.Faculty						
Faculty Members						
Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Assistant prof.+prof.	Statistics	Applied Statistics	Scientific background in mathematics		A permanent Staff	

Professional Development
Mentoring new faculty members
Briefly describes the process used to mentor new, visiting, full-time, and part-time faculty at the institution and department level.
Professional development of faculty members
Briefly describe the academic and professional development plan and arrangements for faculty such as teaching and learning strategies, assessment of learning outcomes, professional development, etc.

12.Acceptance Criterion
(Setting regulations related to enrollment in the college or institute, whether central admission or others)

13.The most important sources of information about the program
Introduction to statistics Dr. Khasha Mahmoud Al-Rawi

14. Program Development Plan

Course Description Form Linear Programming

97. Course Name: Linear Programming	
<ul style="list-style-type: none"> • An introductory introduction to some basics of mathematics <ul style="list-style-type: none"> • Basic concepts in statistics • Descriptive and inferential statistics indicators 	
98. Course Code:	
99. Semester / Year:	
2023-2024	
100.	Description Preparation Date:
22-2-2024	
101.	Available Attendance Forms:
Semesters - Semesters 2	
102.	Number of Credit Hours (Total) / Number of Units (Total)
30 and 3 unite	
103.	Course administrator's name (mention all, if more than one name)
<p style="text-align: center;">Name: Ass,Prof. Bahaa Abdul Razak Qasim</p> <p style="text-align: center;">Email: bahaa.kasem@uobasrah.edu.iq</p>	
104.	Course Objectives
	<ul style="list-style-type: none"> • Building students' cognitive abilities on the importance of statistical inference • Enabling students to use statistical inference methods to find and examine the characteristics of good teachers' abilities.
105.	Teaching and Learning Strategies
<ol style="list-style-type: none"> 1. Presenting the concepts, methods and areas of their application within the financial, banking and general reality. 2. Brainstorming education strategy. 	

3. Teaching strategy by adopting direct discussion in the classroom.

4. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	<ul style="list-style-type: none"> Adopting the discussion method by presenting some ideas during the lecture so that it develops the student's ability to understand the topic directly. Using applied examples that simulate the topics covered theoretically so that the student's knowledge picture is complete theoretically and practically. Adopting the immediate examination method (written and analytical) to develop the spirit of competition among students. 	Review	In classrooms	Daily exams, direct discussion questions and monthly exams
2	3		Basic concepts in statistics and sampling		
3	3		Types of samples		
4	3		Display data tabularly		
5	3		Methods of displaying data tabularly		
6	3		Building frequency tables		
7	3		Graphical display of data		
8	3		Graphical display of tabulated data		
9	3		Measures of central-mean tendency		
10	3		The mediator - the mode		
11	3	Measures of dispersion - standard deviation - variance – range			
12	3	Linear correlation coefficient and its types			
13	3	Simple and multiple linear regression			
14	3	Practical examples			

١٥	٣		Final exam for the semester		
5. Course Evaluation					
25 marks for the first month's exam, including (20) marks for the monthly exam and (5) marks for daily activities					
25 marks for the second month's exam, including (20) marks for the monthly exam and (5) marks for daily activities.					
Final pursuit score (50) marks					
6. Learning and Teaching Resources					
Introduction to statistics Dr. Khasha Mahmoud Al-Rawi					

Course description for Principles of business administration

1. Course Name:
Principles of business administration
2. Course Code:
3. Semester / Year:
semester
4. Description Preparation Date :
24/3/2024
5. Available Attendance Forms:
attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
٣٠ hours ٣ hours weekly
7. Course administrator's name (mention all, if more than one name)
Name: Mohammed Abdulridha Faraj

Email: lec.mohammed.albadulridha@uobasrah.edu.iq

8. Course Objectives

Course Objectives

- Introducing the manager's functions
- Preparing students for future administrative work as subordinates and bosses
- The graduate's contribution to enhancing the efficiency and effectiveness of the organizations in which they work, whether banks or other financial institutions

9. Teaching and Learning Strategies

Strategy

- Knowledge and understanding
- Understanding the requirements for successful administrative work
- Knowing how to exploit available resources to achieve goals
- Working within a team consisting of a number of individuals by understanding and knowing the interactive relationships among them

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Acquire knowledge and skills in the field of business administration		Nature of management	Explaining the subject, conducting daily tests for students in
2	2			Manager tasks	
3	2			Development of	
4	2			administrative thought	
5	2				

٦	٢		Management in a changing environment	the classroom, and	
٧	٢		Planning	guiding	
٨	٢		Strategic Planning	students to	
٩	٢		Operational plan	the latest	
١٠	٢		Information and decision making	sources	
١١	٢		Organization		
١٢	٢		Validity		
١٣	٢		Internal organizational relations		
١٤	٢		Organizational Chart		
١٥	٢		Stimulus		
			Types of organizational structures		
			End of course exam		

11. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Principles of Business Administration, Prof. Khalil Al-Shamaa
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

The second stage

Course description for public finance

106.	Course Name: public finance
107.	Course Code:
108.	Semester / Year: semester
109.	Description Preparation Date : 24/3/2024
110.	Available Attendance Forms: attendance
111.	Number of Credit Hours (Total) / Number of Units (Total) ٣٠ hours ٣ hours weekly
112.	Course administrator's name (mention all, if more than one name) Name : ADYAN FALAH HREGA IMAN RAAD FATTAH Email: lec.adyan.falah@uobasrah.edu.iq lec.iman.raad@uobasrah.edu.iq
113.	Course Objectives
Course Objectives	<p style="text-align: center;">–</p> <ul style="list-style-type: none"> • 1. Ensuring the sustainability and stability of the national economy: Controlling government revenues and expenditures aims to maintain the stability of the economy and achieve sustainable growth. • • 2. Developing and modernizing the state’s infrastructure in various economic sectors: This aims to improve the infrastructure of transportation, communications, energy, education, and health. • • 3. Providing job opportunities, encouraging investment, and developing small and medium enterprises: It aims to enhance economic growth and improve the standard of living for citizens. _
114.	Teaching and Learning Strategies

Strategy	<p>Daily tests for students</p> <ul style="list-style-type: none"> - Exercises and activities within the lesson - Guiding students to the latest sources in addition to the findings professional bodies in the field of accounting work
-----------------	--

115. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	<p><i>Public needs and private needs,</i></p> <p><i>public and private finances,</i></p> <p><i>revenues, expenditure</i></p> <p><i>, division of revenues and expenditures. settlement entries</i></p>		General needs	<p>Explaining the subject, conducting daily tests for students in the classroom, and guiding students to the latest sources</p>
2	2		Special needs		
3	2		Public Finance		
4	2		Private finance		
5	2		Public revenues		
6	2		Revenue division		
7	2		General expenses		
8	2		Split expenses		
9	2		Increased public expenses		
10	2		Reasons for the increase		
11	2		Apparent reasons		
12	2		The real reasons		
13	2		Public expenditure challenges		
14	2		Revenues from taxes		
15	2		Revenue from fees		

116. Course Evaluation					
The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.					
117. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Mandatory preparation of teachers		
Main references (sources)					
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course description for Government accounting 1

13.Course Name Government accounting	
14.Course Code:	
15.Semester / Year: Semester	
16.Description Preparation Date:	
29-3-2024	
17.Available Attendance Forms:	
attendance	
18.Number of Credit Hours (Total) / Number of Units (Total)	
60 hours 4 hours weekly	
19.Course administrator's name (mention all, if more than one name)	
Name: : Eman Kadhum Mal Allah Email: eman.malallah@uobasrah.edu.iq	
20.Course Objectives	
	<ul style="list-style-type: none"> - Presenting and interpreting the theoretical framework of government accounting - Determine the practical framework for government accounting

Course Objectives	<ul style="list-style-type: none"> - • Providing the student with the ability to understand and use the tools of theoretical framework of government accounting - Expanding the student's understanding of how to conduct account treatments within the framework of government accounting - • Using the scientific method to solve accounting problems faced by accountants in non-profit government units
--------------------------	--

21. Teaching and Learning Strategies

Strategy	Daily tests for students Exercises and activities within the lesson
-----------------	--

22. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4 hours	The ability to deal with accounting treatments in the government sector through knowledge of the unified accounting system	Theories that determine the spending capacity of a government unit	Explaining the material and conducting daily tests for students in the classroom	Weekly, monthly and daily exams and the end of the course exam
2					
3			Expenditures, revenues, and methods for estimating expenses and revenues		
4					
5			Tabulation of the state's general budget and the state it passes through		
6					
7			Budget and the concept of allocation and financing		
8			First month exam		
9			The concept of the public treasury and its formations		
10					
11			Central and decentralized government accounting system		
12					
13			Controlling documents and expenses. Identifying the bookkeeping group used in the government accounting system		
14					
15			Accounting treatment for expenses according to the Government Finance Statistics Manual (GFS).		

			Accounting treatment for revenues according to the Government Finance Statistics Manual (GFS).		
23. Course Evaluation					
Monthly exam score (50) There are two exams and each exam has 20 marks, 5 marks for activity and 5 for attendance.					
24. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Government Accounting / Dr. Saud Jayed Mashkoo 2014		
Main references (sources)					
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course description for GOVERNMENT ACCOUNTING 2

25. Course Name: GOVERNMENT ACCOUNTING 2
26. Course Code:
27. Semester / Year: semester
28. Description Preparation Date: 27/3/2024
29. Available Attendance Forms: attendance
30. Number of Credit Hours (Total) / Number of Units (Total)
4 hours weekly
31. Course administrator's name (mention all, if more than one name)
Name: Marwa Nabeel Abdullah

Email: lec.marwa.nabeel@uobasrah.edu.iq

32. Course Objectives

Course Objectives

-
- Providing accounting treatment for advances, trusts, and contracts in government accounting
- - Giving the student the ability to understand and use government accounting tools
- - Expanding the student's understanding of how to conduct accounting treatments within the framework of government accounting
- - Using the scientific method to solve accounting problems faced by accountants in non-profit government units

33. Teaching and Learning Strategies

Strategy

- Scientific lectures
- Multimedia presentations
- Positive interaction and participation
- Presentations by the student student

34. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Acquire knowledge and skill in the field of government accounting	Introducing imprest accounts their types, and the reasons for resorting to imprest accounts	- Scientific lectures - Multimedia presentations - Positive interaction and participation - Presentations by the student student	Daily, weekly, monthly exams and the end-of-semester exam
2	4		Advance implementation of works and services		
3	4		Advance committees		
4	4		Advance travel within Iraq		
5	4	Ability to handle advance accounts	Advance delegation outside Iraq		
6	4		Permanent advances		
7	4	Ability to handle	Advances of documentary credits		

8	4	deposit accounts	Accounting for trusts		
9	4		Accounting for trusts		
10	4	Dealing with government contracting	The theoretical framework the method of implementing general contracting		
11	4		The theoretical framework general contracting		
12	4		Accounting treatment for public contracting implementation		
13	4		Accounting treatment for public contracting implementation		
14	4		Accounting treatment for public contracting implementation		
15					

35. Course Evaluation

Exams 40

Reading Checks 2

Participation 4

Attendance 4

Assignments 50

36. Learning and Teaching Resources

٢- المحاسبة الحكومية / د. سعود جايد مشكور
٢٠١٤/

Course description for marketing

1. Course Name: marketing

2. Course Code:

3. Semester / Year: semester

4. Description Preparation Date : ۳۰/3/2024					
5. Available Attendance Forms: attendance					
6. Number of Credit Hours (Total) / Number of Units (Total) ۳۰ hours ۲hours weekly					
7. Course administrator's name (mention all, if more than one name)					
8. Course Objectives					
Course Objectives		<p>- The student acquires knowledge of accounting topics and deal with them theoretically and practically</p> <p>- The student gains experience in the field of knowledge of accounting principles and preparing final accounts</p> <p>- Giving the student experience in dealing with settlement operations, which is considered a necessity in the field accounting work_</p>			
9. Teaching and Learning Strategies					
Strategy		<p>Daily tests for students</p> <p>- Exercises and activities within the lesson</p> <p>- Guiding students to the latest sources in addition to the findings professional bodies in the field of accounting work</p>			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
۱			For Chapter 1 (Introduction to Marketing Management) Marketing concept and marketing management		Explaining the subject,

۲			<p>The essence of marketing: needs, desires, demands, markets, satisfaction value Loyalty, marketing mix</p>	<p>conducting daily tests for students in the classroom, and guiding students to the latest sources</p>	
۳			<p>The importance of marketing, philosophies of marketing development types of benefits that marketing provides, challenges facing marketing</p> <p>Chapter Two (Marketing Environment) The concept of the marketing environment, characteristics Marketing environment, analysis and survey Marketing environment</p>		
۴			<p>Justifications for studying the marketing environment Components of the marketing environment, the external environment and the private environment</p>		
۵			<p>Chapter 3 (Product) Meaning of the product, product personality, dimensions of product differentiation, product classification</p>		
۶			<p>Product development and innovation, steps of new product development, reasons for failure of new products, gains and risks of new product development</p>		
۷			<p>Product Life Cycle Concept The defaults on which the product life cycle is based</p>		
۸			<p>Chapter 4 (Price)</p>		

٩			Definition of price, importance of price objectives, factors affecting pricing decisions, pricing tactics, pricing methods, price sensitivity	
١٠			Chapter 5 (Integrated Marketing Communications) Marketing communications concept, marketing communications mix, advertising and sales promotion	
١١			Public relations and media, personal selling, interactive marketing, events and experiences, word-of-mouth marketing, direct marketing	
١٢			Communications strategies, ethics of advertising and promotion, methods of setting a promotion budget	
١٣			Chapter 6 (Distribution) The concept of distribution, justifications for choosing distribution intermediaries, and functions of distribution channels	
			Levels of distribution channels, consumer distribution channels, business distribution channels, factors influencing the choice of distribution channels.	

11. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	كتاب التسويق كوتلر وارمسترونج ٢٠٠٩ كتاب إدارة التسويق- اتجاهات معاصرة ٢٠٢١
Main references (sources)	
Recommended books and references (scientific journals, reports...)	

Electronic References, Websites	
---------------------------------	--

Course description for Computer accounting applications

1. Course Name: Computer accounting applications	
2. Course Code:	
3. Semester / Year: semester	
4. Description Preparation Date : 24/3/2024	
5. Available Attendance Forms: attendance	
6. Number of Credit Hours (Total) / Number of Units (Total) 7. hours 4 hours weekly	
7. Course administrator's name (mention all, if more than one name) Name: Dr-Mohanad Hadi Salih Email: mohanad.salih@uobasrah.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> - Explaining the basics of Excel. - Using Excel in various accounting fields. - Explain how to use equations and functions in Excel. - Explaining how to prepare financial statements and salaries in Excel
9. Teaching and Learning Strategies	
Strategy	Daily tests for students

	<p>- Exercises and activities within the lesson</p> <p>- Guiding students to the latest resources, in addition to supporting them and encouraging students to apply themselves outside of official working hours.</p>
--	---

Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Get to know the program with an explanation of the bars, the active cell, the range of cells, columns, and rows	Introduction to Excel	4 hours practical	Questions & discussion
2	4	Knowledge of ready-made functions and how to include and use them	Ready-made functions	4 hours practical	
3	4	Know the rules for writing mathematical formulas	Mathematical formulas	4 hours practical	
4	4	Knowledge of mathematical operations	mathematical calculations	4 hours practical	
5	4	Know how to prepare financial statements	Financial Statements	4 hours practical	
6	4	Knowledge of preparing a sales list	Sales list	4 hours practical	
7	4	Knowledge of preparing an income statement	income list	4 hours practical	
8	4	Knowledge of preparing the financial position statement	Statement of financial position	4 hours practical	
9	4	Knowledge of preparing the financial position statement	Statement of financial position	4 hours practical	
10	4	Practical exam			
11	4	Know how to prepare a payroll table using the function	Payroll	4 hours practical	
12	4	Know how to prepare a payroll table using the function	Payroll	4 hours practical	
13	4	Find out how to extract the annual extinction premium using the function	Extinction	4 hours practical	

14	4	Know how to extract cash discount, quantity discount and interest rate	Discount	4 hours practical	
15	4	Practical exam			

Course Evaluation
The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

Learning and Teaching Resources	
Required textbooks (curricular books, if any)	١- تطبيقات محاسبية باستخدام الجداول الالكترونية- مايكروسوفت اوفيس اكسل د. محمودد عمر الربيعي و د. خالد مجال جعارات
Main references (sources)	٢- تطبيقات محاسبية باستخدام برنامج مايكروسوفت اكسل د. عبد العزيز السيد مصطفى
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description for Non-Profit Organizations

37.Course Name
Non-Profit Organizations
38.Course Code
39.Semester / Year
Semester
40.Description Preparation Date
30/3/2024
41.Available Attendance Forms
Attendance
42.Number of Credit Hours (Total) / Number of Units (Total)
٣٠ hours, ٢ hours weekly
43.Course administrator's name (mention all, if more than one name)

Name: Sameer I. Khalil

Email: 7bivx90@gmail.com

44. Course Objectives

Course Objectives	<ul style="list-style-type: none">- Familiarize students with the concept and characteristics of accounting in non-profit organizations.- Introducing students to the foundations and standards of accounting used in non-profit organizations.- Introducing students to the concept, characteristics and activities of associations and clubs.- Identify the accounting system used in associations and clubs.- Introducing students to the ending accounts and financial statements of associations and clubs.- Introducing students to accounting for party activities, playgrounds, lottery tickets activities, and donation stamps in associations and clubs.- Enabling students to record entries for various activities in associations and clubs.
-------------------	---

45. Teaching and Learning Strategies

Strategy	<ul style="list-style-type: none">- Daily tests for students.- Exercises and activities within the lesson.- Guiding students to the latest sources in addition to the findings of professional units in the field of accounting work.
----------	---

46. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3 hours	- Gain knowledge of the concept and characteristics of non-profit organizations.	- The concept and characteristics of accounting for non-profit organizations and the nature of their activities.	Explaining the subject theoretically and practically, conducting daily tests for students in the classroom, and guiding students to the latest sources.	Weekly, monthly, daily, written and end-of-semester exams.
2	3 hours	- Clarifying the accounting foundations and standards used and the foundations of proof, measurement	- Accounting foundations for non-profit organizations.		
3	3 hours		- Accounting standards for non-		

		and disclosure in non-profit units.	profit organizations.		
4	3 hours		- Foundations of proof, measurement and accounting disclosure for the operations of non-profit organizations.		
5	3 hours	- Gaining knowledge of the structure of the accounting system in non-profit units.	- The structure and elements of the accounting system in non-profit organizations.		
6	3 hours	- Ending accounts and financial statements in non-profit organizations.	- Enabling students to prepare ending accounts in non-profit organizations.		
7	3 hours	- How to prepare forms for final accounts in non-profit organizations.			
8	3 hours	-	- First exam		
9	3 hours	- Gaining knowledge of the characteristics and nature of the work of clubs and associations and the accounting entries for their activities.	- Characteristics and nature of the activity of clubs, associations and unions.		
10	3 hours		- Characteristics and nature of the activity of clubs, associations and unions.		
11	3 hours		- Accounting organization and accounting treatments for concerts and stadiums.		
12	3 hours	- Enabling students to prepare various ending accounts for associations and clubs	- Ending accounts and financial statements in associations and clubs.		

13	3 hours	- Enabling students to record accounting entries regarding the activity of lottery tickets and donation stamps.	- Accounting entries for lottery tickets and donation stamps.		
14	3 hours	-	- General questions and exercises.		
15	3 hours	-	- Second exam.		

47. Course Evaluation

The distribution of marks is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

48. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Non-Profit organization accounting: Dr. Aqel Al-aeajibi and Dr. Waad Al-hasaani.
Main references (sources)	
Recommended books and references (scientific journals, reports...)	Other secondary sources
Electronic References, Websites	

Course description for intermediate accounting 1

1. Course Name: intermediate accounting 1
2. Course Code:
3. Semester / Year: semester
4. Description Preparation Date : 28/3/2024
5. Available Attendance Forms: attendance
6. Number of Credit Hours (Total) / Number of Units (Total) 75 hours 5hours weekly
7. Course administrator's name (mention all, if more than one name) Name: Maher Ismaeel Badran

Email: maher.badran@uobasrah.edu.iq

8. Course Objectives

Course Objectives

- The student acquires knowledge of accounting topics and deal with them theoretically and practically
- The student gains experience in the field of knowledge of accounting principles and preparing final accounts
- Giving the student experience in dealing with settlement operations, which is considered a necessity in the field of accounting work

9. Teaching and Learning Strategies

Strategy

Daily tests for students

- Exercises and activities within the lesson
- Guiding students to the latest sources in addition to the findings of professional bodies in the field of accounting work

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
١	5	<i>Acquiring skill and ability in accounting treatments</i>		The theoretical framework of accounting	Explaining the subject, conducting daily tests for students in the classroom, and
٢	5			The theoretical framework of accounting	
٣	5			The theoretical framework of accounting	
٤	5			Income statement	
٥	5				
٦	5				
٧	5				

٨	5	- The ability to prepare final accounts and prepare settlement entries	Elements of financial items for the income statement	guiding students to the latest sources	
٩	5		Statement of financial position		
١٠	5		Statement of Cash Flows		
١١	5		Quest exam		
١٢	5		Statement of retained earnings		
١٣	5		Bank reconciliation statement		
١٤	5		Reconciliation of revenue and expenses		
١٥	5	- The ability to deal with accounting topics theoretically and practically	Accounting for debtors		
11. Course Evaluation					
The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)		Intermediate Accounting D. Bushra Al-Taie			
Main references (sources)		Intermediate Accounting D. KIESO			
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course description for intermediate accounting

1. Course Name: intermediate accounting
2. Course Code:
3. Semester / Year: semester

4. Description Preparation Date : 24/3/2024					
5. Available Attendance Forms: attendance					
6. Number of Credit Hours (Total) / Number of Units (Total) 30 hours 3 hours weekly					
7. Course administrator's name (mention all, if more than one name) Name: Ali Majed Hadi Email: ali.majed@uobasrah.edu.iq					
8. Course Objectives					
Course Objectives		<p>The student acquires knowledge of accounting topics and deal with them theoretically and practically</p> <ul style="list-style-type: none"> - The student gains experience in the field of knowledge of accounting principles and preparing final accounts - Giving the student experience in dealing with settlement operations, which is considered a necessity in the field of accounting work 			
9. Teaching and Learning Strategies					
Strategy		<p>Daily tests for students</p> <ul style="list-style-type: none"> - Exercises and activities within the lesson - Guiding students to the latest sources in addition to the findings of professional bodies in the field of accounting work 			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

١	٢	<i>Acquiring skill and ability in accounting treatments</i>	The theoretical framework of accounting	Explaining the subject, conducting daily tests for students in the classroom, and guiding students to the latest sources
٢	٢			
٣	٢			
٤	٢		Income statement	
٥	٢			
٦	٢		Adjusting enteries	
٧	٢		- The ability to prepare final accounts and prepare settlement entries	
٨	٢			
٩	٢		Bank reconciliation statement	
١٠	٢			
١١	٢		Accounting for debtors	
١٢	٢			
١٣	٢			
١٤	٢			
١٥	٢			
		- The ability to deal with accounting topics theoretically and practically		

11. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Intermediate Accounting D. Bushra Al-Taie
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description for English accounting

1. Course Name: English accounting	
2. Course Code:	
3. Semester / Year: semester 1	
4. Description Preparation Date : 24/3/2024	
5. Available Attendance Forms: attendance	
6. Number of Credit Hours (Total) / Number of Units (Total) 60hours 4hours weekly	
7. Course administrator's name (mention all, if more than one name) Name: fatima jassem Email: Fatima.m@uobasrah.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> - The student acquires knowledge of accounting topics and deals with them theoretically and practically - The student gains experience in the field of knowing the types of of accounting which helps in knowing the applied aspects - Giving the student experience in dealing with practices in analyzing and recording transaction -
9. Teaching and Learning Strategies	
Strategy	<p>Daily tests for students</p> <ul style="list-style-type: none"> - Exercises and activities within the lesson - Guiding students to the latest sources in addition to the findings of professional bodies in the field of accounting work

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Acquire knowledge and skills in the field of accounting treatment - The ability to prepare financial accounts and prepare settlement entries The ability to deal with accounting topics theoretically and practical	The theoretical framework of accounting Income statement Adjusting entries Bank reconciliation Statement Accounting for debtors		Explaining the subject, conducting daily tests for students in the classroom, and guiding students to the latest sources
2	3				
3	3				
4	3				
5	3				
6	3				
7	3				
8	3				
9	3				
10	3				
11	3				
12	3				
13	3				
14	3				
15	3				

11. Course Evaluation	
The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.	
12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Intermediate accounting & financial accounting
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description for English accounting 2

1. Course Name: English accounting 2	
2. Course Code:	
3. Semester / Year: semester 2	
4. Description Preparation Date : 24/3/2024	
5. Available Attendance Forms: attendance	
6. Number of Credit Hours (Total) / Number of Units (Total) 60 hours 4hours weekly	
7. Course administrator's name (mention all, if more than one name) Name: Fatima jassim mohammed Email: fatima.j.mohammed@uobasrah.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> - The student acquires knowledge of accounting topics and deals with them theoretically and practically - The student gains experience in the field of knowing the types of accounting , which helps in knowing the applied aspects

	- Giving the student experience in dealing with practices in ,FIXED ASSETS, Inventory Evaluation and Investment - -
--	---

9. Teaching and Learning Strategies

Strategy	<p>Daily tests for students</p> <ul style="list-style-type: none"> - Exercises and activities within the lesson - Guiding students to the latest sources in addition to the findings professional bodies in the field of accounting work
-----------------	--

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Accounting for property plant, Equipment	Discussion and Question		Explaining the subject, conducting daily tests for students in the classroom, and guiding students to the latest sources
2	4	Practices			
3	4	Depreciation Accounting	Discussion and Question		
4	4	Practices			
5	4	Inventory Valuation : cost basis approach	Discussion and Question		
6	4		Discussion and Question		

7	4	<p>Explanation of (FIFO,LIFO,WA) Practices</p>	Discussion and Question		
8	4	Accounting Receivable			
9	4	Practices			
10	4	Accounting for investment(Equity investment	Discussion and Question		
11	4	For investment DE investment)			
12	4	Practices			
13	4	Accounting for Stockholder Equity (common stock preferred stock)			
14	4	Dividends Policy			
15	4	Practices			

11.					
12. Course Evaluation					
The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.					
13. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			A financial accounting		
Main references (sources)					
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course description for intermediate accounting 1

1. Course Name: intermediate accounting 1	
2. Course Code:	
3. Semester / Year: semester	
4. Description Preparation Date : 28/3/2024	
5. Available Attendance Forms: attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
75 hours 5hours weekly	
7. Course administrator's name (mention all, if more than one name)	
Name: Maher Ismaeal Badran	
Email: maher.badran@uobasrah.edu.iq	
8. Course Objectives	
Course Objectives	<p>– The student acquires knowledge of accounting topics and deal with them theoretically and practically</p>

	<ul style="list-style-type: none"> - The student gains experience in the field of knowledge of accounting principles and preparing final accounts - Giving the student experience in dealing with settlement operations, which is considered a necessity in the field of accounting work
--	--

9. Teaching and Learning Strategies

Strategy	<p>Daily tests for students</p> <ul style="list-style-type: none"> - Exercises and activities within the lesson - Guiding students to the latest sources in addition to the findings of professional bodies in the field of accounting work
-----------------	---

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	<p><i>Acquiring skill and ability in accounting treatments</i></p> <ul style="list-style-type: none"> - The ability to prepare final accounts and prepare settlement entries 		The theoretical framework of accounting	<p>Explaining the subject, conducting daily tests for students in the classroom, and guiding students to the latest sources</p>
2	5				
3	5				
4	5				
5	5				
6	5				
7	5				
8	5				
9	5				
10	5				
11	5				
12	5				

١٣	5	- The ability to deal with accounting topics theoretically and practically	Statement of retained earnings		
١٤	5		Bank reconciliation statement		
١٥	5		Reconciliation of revenue and expenses		
			Accounting for debtors		

11. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Intermediate Accounting D. Bushra Al-Taie
Main references (sources)	Intermediate Accounting D. KIESO
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

The third stage

Course description for Tax accounting

1. Course Name:
Tax accounting
2. Course Code:
3. Semester / Year:
Semester
4. Description Preparation Date:
30/3/2024
5. Available Attendance Forms:
6. Number of Credit Hours (Total) / Number of Units (Total)
45H
7. Course administrator's name (mention all, if more than one name)
Name: Mohammed faraj006@gmail .com Email: mohammed. Fara@uobasrah.edu.iq

8. Course Objectives

Course Objectives

-
- **Enable the student to learn about the concept of tax accounting in addition to the concept of taxable income,**
- Enable the student to determine taxable income in accordance with Iraqi law**
- Enable the student to know the scope of tax and the annual tax.**
- Enable the student to understand tax exemptions, allowances, and deductible expenses.**
- Introducing the student to the mechanisms of dealing with tax**
-
-

9. Teaching and Learning Strategies

Strategy

Strategies

A. Knowledge and understanding

- 1- Providing the learner with sufficient knowledge in the field of tax accounting

B- Subject-specific skills

- 1-

Teaching the student all the tools he needs in the future currency

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3 hours	Acquisition of theoretical and practical knowledge	The concept of tax, its objectives, rules and legal basis	Theoretical lectures and giving examples and then homework	Discussion + Written Exam
2	3 hours		Tax evasion and its causes, tax avoidance, double taxation and its types		
3	3 hours				
4	3 hours				Discussion + Written Exam
5	3 hours		Types of taxes and tax structure in Iraq		

6	3 hours	Acquisition of scientific and theoretical knowledge	The concept of tax accounting and components of the tax system	Theoretical lectures and giving examples and then homework	Discussion + Written Exam	
7	3 hours		Taxable Income in Iraqi Tax Legislation			
8	3 hours		Scope of application of tax and annual tax	Theoretical lectures and giving examples and then homework		Discussion + Written Exam
9	3 hours		Allowances, exemptions and tax rates			
10	3 hours		Costs related to the economic activities of the taxpayer			
11	3 hours		Acquisition of theoretical and practical knowledge	Monthly Exam Quest		Theoretical lectures and giving examples and then homework
12	3 hours	Downloads and losses				
13	3 hours	Methods of estimating taxable income				
14	3 hours	Tax Examination		Theoretical lectures and giving examples and then homework	Discussion + Written Exam	
15	3 hours	Tax on real estate				
	3 hours	Tax on land				
		Acquisition of scientific and theoretical knowledge	End of Semes	Theoretical lectures and giving examples and then homework	Discussion + Written Exam	
		Acquisition of theoretical and				

		practical knowledge			
		Acquisition of scientific and theoretical knowledge			
11. Course Evaluation 40 Written Exam / Attendance 5 Marks / Participation 5 Marks					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)					
Main references (sources)					
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course description for cost accounting 1

1. Course Name: cost accounting 1
2. Course Code:
3. Semester / Year: semester
4. Description Preparation Date : 24/3/2024
5. Available Attendance Forms: attendance
6. Number of Credit Hours (Total) / Number of Units (Total) 75 hours 5hours weekly
7. Course administrator's name (mention all, if more than one name)

Name: Ali Taha Yaseen

Email: ali.yaseen@uobasrah.edu.iq

8. Course Objectives

Course Objectives

- The student acquires knowledge of accounting topics and deals with them theoretically and practically
- The student gains experience in the field of knowing the types of costs, which helps in knowing the cost of the product according to the various classifications
- Giving the student experience in dealing with control and accounting processes for materials, wages, and industrial costs

9. Teaching and Learning Strategies

Strategy

Daily tests for students

- Exercises and activities within the lesson
- Guiding students to the latest sources in addition to the findings of professional bodies in the field of accounting work

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
١	5	Acquire knowledge and skill in the field of cost accounting	Cost accounting introduction		Explaining the subject, conducting daily tests for
٢	5		Concepts and classification of costs		
٣	5		Cost components and their classification methods		
٤	5				
٥	5				

٦	5	<p>- The ability to calculate the cost of product</p> <p>- The ability to deal with accounting topics theoretical and practically</p>	Control and accounting for the cost of materials	<p>students in the classroom, and guiding students to the latest sources</p>
٧	5		Control and accounting for the cost of materials	
٨	5		Control and accounting for the cost of materials	
٩	5		Control and accounting for the cost of materials	
١٠	5		Control and accounting for the cost of work	
١١	5		Control and accounting for the cost of work	
١٢	5		Control and accounting for the cost of work	
١٣	5		Control and accounting for the cost of work	
١٤	5		Control and accounting for the cost of work	
١٥	5		Control and accounting for the cost of work Accounting for the cost of services	

11. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

12. Learning and Teaching Resources

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

Course description for cost accounting 2

1. Course Name: cost accounting
2. Course Code:
3. Semester / Year: semester

4. Description Preparation Date : 2[^]/2/2024					
5. Available Attendance Forms: attendance					
6. Number of Credit Hours (Total) / Number of Units (Total) 75 hours 5hours weekly					
7. Course administrator's name (mention all, if more than one name) Name: Ali Taha Yaseen Email: ali.yaseen@uobasrah.edu.iq					
8. Course Objectives					
Course Objectives		<p>– The student acquires knowledge of accounting topics and deals with them theoretically and practically</p> <p>- The student gains experience in the field of knowing the types of costs, which helps in knowing the cost of the product according to the various classifications</p> <p>- Giving the student experience in dealing with control and accounting processes for materials, wages, and industrial costs</p> <p>–</p> <p>–</p>			
9. Teaching and Learning Strategies					
Strategy		<p>Daily tests for students</p> <p>- Exercises and activities within the lesson</p> <p>- Guiding students to the latest sources in addition to the findings of professional bodies in the field of accounting work</p>			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject	Learning method	Evaluation method

			ct name			
1	5	Acquire knowledge and skill in the field of cost accounting	Job costing	Explaining the subject, conducting daily tests for students in the classroom, and guiding students to the latest sources		
2	5		Job costing			
3	5		Job costing			
4	5		Process costing			
5	5		Process costing			
6	5		Process costing and rework			
7	5		Loss and Addition System Process costing			
8	5		- The ability to calculate the cost of product		Loss and Addition System Process costing	
9	5				Loss and Addition System Process costing	
10	5				Loss and Addition System Process costing	
11	5	Loss and Addition System Process costing				
12	5	- The ability to deal with accounting topics theoretical and practically	Methods for determining and accumulating costs			
13	5		Methods for determining and accumulating costs			
14	5		Methods for determining and accumulating costs			
15	5		Stages system / loss and addition			

11. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

12. Learning and Teaching Resources

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

Course description for ANALYSIS OF FINANCIAL STATEMENTS

1. Course Name: first course					
2. Course Code:					
3. Semester / Year: Semester					
4. Description Preparation Date: Interactive Lecture					
5. Available Attendance Forms:					
6. Number of Credit Hours (Total) / Number of Units (Total)					
7. Course administrator's name (mention all, if more than one name)					
Name:					
Email:					
8. Course Objectives					
Course Objectives			Introducing ANALYSIS OF FINANCIAL STATEMENTS and analysis tools		
9. Teaching and Learning Strategies					
Strategy		Interactive Lecture			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Every week	4 hours				
11. Course Evaluation					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)					

Main references (sources)	ANALYSIS OF FINANCIAL STATEMENTS(Saoud J. Mashkour Alamry)
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description for cost accounting

1. Course Name: cost accounting	
2. Course Code:	
3. Semester / Year: semester	
4. Description Preparation Date : 24/3/2024	
5. Available Attendance Forms: attendance	
6. Number of Credit Hours (Total) / Number of Units (Total) 45 hours 3hours weekly	
7. Course administrator's name (mention all, if more than one name) Name: Ali Majed Hadi Email: ali.majed@uobasrah.edu.iq	
8. Course Objectives	
Course Objectives	<p>– The student acquires knowledge of accounting topics and deals with them theoretically and practically</p> <p>- The student gains experience in the field of knowing the types costs, which helps in knowing the cost of the product according to the various classifications</p>

	<ul style="list-style-type: none"> - Giving the student experience in dealing with control accounting processes for materials, wages, and industrial cost - -
--	--

9. Teaching and Learning Strategies

Strategy	<p>Daily tests for students</p> <ul style="list-style-type: none"> - Exercises and activities within the lesson - Guiding students to the latest sources in addition to the findings professional bodies in the field of accounting work
-----------------	--

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	<p>Acquire knowledge and skill in the field cost accounting</p> <p>- The ability to calculate the cost of products</p>		Introduction to cost accounting	<p>Explaining the subject, conducting daily tests for students in the classroom, and guiding students to the latest sources</p>
2	3				
3	3				
4	3				
5	3				
6	3				
7	3				
8	3				
9	3				
10	3				
11	3				
12	3				
13	3				

١٤	٣	- The ability to d with accounting top theoretically a practically			
١٥					

11. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Cost accounting d. Salah Al-Kawaz
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description for Advanced financial accounting

1. Course Name: Advanced financial accounting
2. Course Code:
3. Semester / Year: semester
4. Description Preparation Date : 28/3/2024
5. Available Attendance Forms: attendance
6. Number of Credit Hours (Total) / Number of Units (Total) 75 hours 5hours weekly
7. Course administrator's name (mention all, if more than one name) Name: Dr. Abdul Hussein Tawfiq Shibli and Maher Ismaeal Badran

Email: maher.badran@uobasrah.edu.iq

8. Course Objectives

Course Objectives

- The student acquires knowledge of accounting topics and deal with them theoretically and practically
- The student gains experience in the field of knowledge of accounting principles and preparing final accounts For joint liability companies and joint stock companies
- Giving the student experience in dealing with settlement operations, which is considered a necessity in the field accounting work_

9. Teaching and Learning Strategies

Strategy

- Daily tests for students
- Exercises and activities within the lesson
- Guiding students to the latest sources in addition to the findings professional bodies in the field of accounting work

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
١	5	<i>Acquiring skill and ability in accounting treatments</i>		Introduction to corpora	Explaining the subject, conducting daily tests for students in the classroom,
٢	5			mergers	
٣	5			Merger through asset acquisition	
٤	5			Merger by acquiring shares	
٥	5				
٦	5				

٧	5	- The ability to prepare final accounts and prepare settlement entries	Merger by acquiring shares	and guiding students to the latest sources
٨	5		Accounting in companies with branches	
٩	5			
١٠	5		Accounting treatments for branch companies, central method	
١١	5			
١٢	5		Accounting treatments for branch companies using the decentralized method	
١٣	5			
١٤	5	- The ability to deal with accounting topics theoretically and practically	Quest exam	
١٥	5		Matching current accounts and preparing consolidated financial statements for the branch and center Accounting forms for recognizing revenue Installment sales revenues	

11. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Intermediate Accounting D. Bushra Mashhadani
Main references (sources)	Financial Accounting D. KIESO
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description for "Accounting Information System "

1. Course Name: second cours

2. Course Code:					
3. Semester / Year: Semester					
4. Description Preparation Date: Interactive Lecture					
5. Available Attendance Forms:					
6. Number of Credit Hours (Total) / Number of Units (Total)					
7. Course administrator's name (mention all, if more than one name)					
Name:					
Email:					
8. Course Objectives					
Course Objectives			Introducing accounting information systems and electronic and manual processes of document flow		
9. Teaching and Learning Strategies					
Strategy		Interactive Lecture			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Every week	3 hours				
11. Course Evaluation					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)					
Main references (sources)			سول المراجعة الأصول العلمية والممارسات العملية للكاتب محمد توفيق محمد		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course description for Natural Resource Accounting

1. Course Name: Natural Resource Accounting					
2. Course Code:					
3. Semester / Year: semester					
4. Description Preparation Date:					
5. Available Attendance Forms: Classrooms					
6. Number of Credit Hours (Total) / Number of Units (Total)ξ					
7. Course administrator's name (mention all, if more than one name)					
Name:					
Email:					
8. Course Objectives					
Course Objectives		<ul style="list-style-type: none"> _ Identifying the activity of crude oil and natural gas extraction companies and how they carry out their activities _ Familiarity with the accounting system for companies extracting crude oil and natural gas. _ Deepen students' theoretical and practical understanding of accounting treatments related to the extraction of crude oil and natural gas _ 			
9. Teaching and Learning Strategies					
Strategy		A- Knowledge and understanding Knowledge and understanding of accounting concepts and procedures related to natural resource extraction (oil and gas)			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1week	4	Characteristics of extractive	Characteristics of extractive industries	Explaining the subject, conducting daily	

		industries and the nature of oil accounting	and the nature of oil accounting	tests for students in the classroom, and guiding students to the latest sources	
2 week	4	The accounting system for oil companies IFRS – 6	The accounting system for oil companies Accounting unit in oil accounting IFRS – 6		
3 week		Expenditure classification	the stage of Exploration and procedures		
4 week	4	Methods for processing exploration Expenditure	the stage of Exploration and procedures		
5 week		The accounting treatment of exploration machinery and equipment	the stage of Exploration and procedures		
6 week	4	The accounting treatment of non-current intangible franchise contracts	the stage of Exploration and procedures		

7 week		Accounting treatments for drilling and preparing wells for production	The stage of drilling well and preparing for production		
8 week	4	Accounting treatment of production stage revenues	Stage of production		
9 week		Accounting treatment of production stage expenses	Stage of production		
10 week	4	Methods of running out of productive contracts	Stage of production		
11 week		Income statement	Financial statements		
12 week	4	Balance sheet	Financial statements		
13 week		Mid exam	Mid exam		
14 week	4	Methods of distributing joint costs	joint costs of producing crude oil and natural gas		

15 week	4	Methods of distributing joint costs	joint costs of producing crude oil and natural ga		
---------	---	--	--	--	--

11. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

12. Learning and Teaching Resources

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

The fourth stage

Course description for : Managerial Accounting

49.Course Name: Managerial Accounting
50.Course Code:
51.Semester / Year: semester
52.Description Preparation Date : 24/3/2024
53.Available Attendance Forms: attendance

54. Number of Credit Hours (Total) / Number of Units (Total): 5 / 4

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

Name: Mohanad Mohamed

Email: mohanad.mohamed@uobasrah.edu.iq

56. Course Objectives

Course Objectives

- Identify the major differences and similarities between financial and managerial accounting.
- Understand the role of management accountants in an organization.
 - Enabling the student to know the methods of decision making.
 - Enabling the student to know the methods of management support.

57. Teaching and Learning Strategies

Strategy

- Motivating students to think and conclude.
- Guiding students to the latest sources in addition to the findings of professional bodies in the field of accounting work

58. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	Managerial accounting concepts and principles			
2	5	Managerial accounting concepts and principles			
3	5	General cost classification: Period cost , product costs, differential cost and revenue , opportunity cost, Sunk cost			Explaining the subject, conducting daily tests for students in
4	5	General cost classification: Period cost , product costs, differential			

		cost and revenue , opportunity cost, Sunk cost			the classroom, and guiding students to the latest sources.	
5				Assignment 1		
6	5	Cost behave and cost estimating a cost function				
7	5	The basics of Cost- Volume – Profit (CVP) analysis Break Even analysis , Break Even Computations, contribution Margin, contribution Margin Ration				
8	5	Importance of contribution Margin , CVP relationship in Margin of Safety, Operating Leverage.				
9	5			Assignment 2		
10	5	Importance of contribution Margin , CVP relationship in Margin of Safety, Operating Leverage.				
11	5	The concept of Sales Mix, the definition of sale mix, Sales Mix and Break - Even analysis , Sales Mix, and per Unit contrition Margin, Assumptions of CVP analysis.				
12	5	The concept of Sales Mix, the definition of sale mix, Sales Mix and Break - Even analysis , Sales Mix, and per Unit contrition Margin, Assumptions of CVP analysis.				
13	5	Decision Making and relevant information: adding and dropping product Lines, and other Segment, the make of buy decision				
14	5	Decision Making and relevant information: adding and dropping product Lines, and other Segment, the make of buy decision				

15	5	Special order decision			
59. Course Evaluation					
The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.					
60. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Managerial Accounting / Hansen & Mowen		
Main references (sources)					
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course description for Unified Accounting System

1. Course Name:	
UNIFIED ACCOUNTING SYSTEM	
2. Course Code:	
3. Semester / Year:	
2023-2024	
4. Description Preparation Date:	
accounting department	
5. Available Attendance Forms:	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Hours: 5	
7. Course administrator's name (mention all, if more than one name)	
Name: A.P.D.AUDAY SAFA AL-DEEN FADHEL	
Email: : audy.fahdel@uobasrah.edu.iq	
8. Course Objectives	
Course Objectives	-The course aims to provide the student with the foundations of unified accounting treatments for all corporate accounts.

- Introducing students to the most important unified accounting treatments used in recording financial operations.
- Explains to students the most important procedures with the most important unified accounting treatments used in recording financial operations and preparing financial statements.

9. Teaching and Learning Strategies

Strategy

The unified accounting system has an important role in unifying the accounting treatments and procedures for socialist sector companies and self-financing state companies in various economic sectors operating in the country, with the aim of linking the accounts of companies at the national level of the country in order to know what each company contributes to the formation of the national income account and the country's national product account and what is the value of the contribution to creating added value for production cost operations between the various sectors according to a digital guide for accounts in which the accounts are classified each According to .the arithmetic group to which it belongs according to sequential numeric notation

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5		Definition - Objectives - The importance of the unified accounting system - Accounting Manual	Explaining the subject, conducting daily tests for students in the classroom, and guiding students to the latest sources	
2	5		Accounts of assets		
3	5		Fixed assets and projects under implementation.		
4	5		Purchase of fixed assets from the local market Purchase of fixed assets from the foreign market		
5	5		Gifts and donations		Assignment 1

6	5		Establishment of fixed assets by Establishment of contractors fixed assets by committees	<i>Write accounting treatments</i>	
7	5		Manufacturing and processing of fixed assets within the unit Central financing for the establishment of fixed assets		
8	5		Deferred revenue expenditure		
9	5		Assignment 2		
10	5		Inventory and its types		
11	5		Stock of commodity supplies when buying from the local market Stock of commodity supplies when buying from the foreign market		
12	5		Stock of waste and consumables Production stock and stock of goods for sale - inventory of goods with others		
13	5		Other assets – loans granted and - loans received		Assignment 3
14	5		Financial investments (stocks, bonds and cash deposits)		
15	5		Cross-accounts receivable and payable		
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1			LAIBALITIES ACCONTS		

2			Long-term sources of financing Short-term funding sources		
3			Result calculations – uses and resources		
4			Uses - salaries and wages rules and accounting treatment - commodity and service requirements		
5			Interest and rents - extinction - transfer expenses		
6			Assignment 2		
7			resource accounts		
8			Revenues of current activity and their rules		
9			Operating income for others – cost of internally manufactured assets – – subsidies		
10			Transfer and other Revenues		
11			Final Accounts and Financial Statements		
12			CURREENT Activity Account		
13			Financial Postion statement		
14			Planning budgets, documentary group and book		

15			الامتحان الفصلي الثاني		
----	--	--	------------------------	--	--

11. Course Evaluation

	Exams	٤٠
	Degree of absorption	٢
	SHARE	٤
	The Audience	٤
	Total Degree	٥٠

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	Unified Accounting System... Dr. Talib Al-Waez, Assistant Professor Razzaq Noor Omran / Rusafa Institute of Management
Recommended books and references (scientific journals, reports...)	Unified accounting system. Dr. Abdulhadi Salman Saleh, Technical College, University of Thi-Qar
Electronic References, Websites	

Course description for Accounting theory

1. Course Name: Accounting theory
2. Course Code:
3. Semester / Year: semester
4. Description Preparation Date : 24/3/2024
5. Available Attendance Forms: attendance
6. Number of Credit Hours (Total) / Number of Units (Total) 30 hours 2hours weekly
7. Course administrator's name (mention all, if more than one name) Name: Suhail Al-Tamami Email: suhail.naser@uobasrah.edu.iq

8. Course Objectives

Course Objectives	<p>– The student acquires knowledge of accounting topics and deal with them theoretically and practically</p> <p>- The student gains experience in the field of knowledge of accounting principles and preparing final accounts</p> <p>- Giving the student experience in dealing with settlement operations, which is considered a necessity in the field of accounting work</p>
--------------------------	---

9. Teaching and Learning Strategies

Strategy	<p>Daily tests for students</p> <p>- Exercises and activities within the lesson</p> <p>- Guiding students to the latest sources in addition to the findings of professional bodies in the field of accounting work</p>
-----------------	--

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	- The ability to get knowledge of Accounting research in accounting	Chapter One: Introduction and historical perspective of Accounting and Accounting Theory:	Chapter One: Introduction and historical perspective of Accounting and Accounting Theory:	Explaining the subject, conducting daily tests for students in the classroom, and guiding students to the latest sources
2	2				
4	2				
5	2				
6	2				
7	2				
8	2				
9	2				
10	2				
11	2				
	2				

12	2	- The ability to deal with accounting topics theoretically and practically	Chapter Three: Theoretical framework			
13	2		Chapter Three: Theoretical framework			
14	2		Objectives, concepts, assumptions, principle	Chapter Three: Theoretical framework		
15			Chapter Three:: Theoretical framework Objectives, concepts, assumptions, principles Chapter Three: Theoretical framework Objectives, concepts, assumptions, principle Assignment 2 Chapter Three: Theoretical framework Objectives, concepts, assumptions, principle Chapter Four: Accounting Functions Measurement & Disclosure Chapter Four: Accounting Functions Measurement & Disclosure Chapter Five: Inflation Accounting, Valuation and income Review and exam Assignment 3 Chapter Five: Inflation Accounting, Valuation and income Review and exam			

11. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Accounting Theory, Al-Shirazi and others, 1990
Main references (sources)	Introduction to Accounting Theory: The Intellectual Framework Practical Applications, Ahmed Helweh, 2013
Recommended books and references (scientific journals, reports...)	Accounting Theory, Riyadh Al-Abdullah and Talal Al-Jajawi, 2009
Electronic References, Websites	Accounting Theory, Ahmed Riahi-Belkaoui, 2014

Course Description for **Advanced Cost Accounting 1**

1. Course Title :Advanced Cost Accounting 1					
2. Course Code					
3. Semester / Year :Semester					
4. Date of preparation of this course : 27/3/2024					
5. Available attendance forms : My presence					
6. Number of academic hours (total) / number of units (total): 5 hours per week					
7. Course Administrator Name : Dr. Elham Jaafar Hameed					
8. Course Objectives					
			Identify the control of the cost elements and the competing costs of the cost elements and calculate the deviations of the cost elements, whether materials, labor and ioverhead costs		
9. Teaching and Learning Strategies					
Classroom discussions on the topic of the lecture Training students how to calculate standard costs Calculating varainces and identifying their causes Performance evaluation of production departments					Strategies
10.Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	Week
Questions & Discussion	Lectures /Hall	Review in the cos accounting porta	Terms and concepts in cost accounting Cost methods (fixed and variable costs)	5	1
Questions & Discussion	Lectures / Hall	Control by cost accounting	1- Concept and stages of control 2. Cost control	5	2

			And the difference between it and reducing costs		
Questions & Discussion	Lectures	Control by cost accounting	Cost control methods	5	3
Questions & Discussion	Lectures	Reduce cost behavior and estimate cost functions	Analyze cost behavior and types of cost functions	5	4
Questions & Discussion	Lectures		Separate mixed costs in variable and fixed costs	5	5
Questions & Discussion	Lectures	Fundamentals of the standard costing system	The concept of standard costs Standard Cost System	5	6
Questions & Discussion	Lectures	Fundamentals of the costing system Normative	Calculating standard costs For cost elements	5	7
Questions & Discussion	Lectures	Calculation and analysis Direct cost deviations	The concept of variance and their implications	5	8
Questions & Discussion	Lectures	Calculation and analysis Direct material deviations	Direct material deviations	5	9
Questions & Discussion	Lectures	Calculation and analysis of deviations Direct labor	Direct labor deviations	5	10
Questions & Discussion	Lectures	Flexible Budgeting and Analysis	The concept and preparation of a fixed and flexible budget	5	11

		Deviations of additional industrial costs			
Questions & Discussion	Lectures	Calculation of two and three variance of overhead cost	Two variance analysis method and three variance method of overhead cost	5	12
Questions & Discussion	Lectures	Calculation of four variance of overhead costs	Four-variance analysis method for overhead costs	5	13
Questions & Discussion	Lectures	Recording deviations according to the partial method	Partial cost method To record deviations	5	14
Questions & Discussion	Lectures	Recording deviations according to the single method	Single cost method for recording costs	5	15

11. Course Evaluation

Two monthly exams, each exam 20 degrees and 10 degrees distributed between activity and attendance

12. Learning and Teaching Resources

	1-Advance cost Accounting planning & control/Dr.Hashim Ali ,Fayhaa.A.Mahmmod,Dr.Imad.A.Salman

Course Description for Advanced Cost Accounting 2

8. Course Title :Advanced Cost Accounting 2
9. Course Code
10.Semester / Year :Semester

11.Date of preparation of this course : 27/3/2024					
12.Available attendance forms : My presence					
13.Number of academic hours (total) / number of units (total): 5 hours per week					
14.Course Administrator Name : Dr. Elham Jaafar Hameed					
8. Course Objectives					
			Identify sales deviations and identify the costs of activities Discuss production costs just in time Recognize quality costs Recognize joint and by--product costs		
12.Teaching and Learning Strategies					
Classroom discussions on the topic of the lecture Training students how to calculate sales deviations Calculate the costs of activities Calculating production on just in time Calculating Quality Costs Calculation of joint and by- product costs					Strategies
13.Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	Week
Questions & Discussion	Lectures /Hall	Calculate and analyze sales deviations	Determine sales deviations in the case of a single product	5	1
Questions & Discussion	Lectures / Hall	Calculate and analyze sales deviations	1Identification of deviations in case of multiple products	5	2

Questions & Discussion	Lectures	Calculation and analysis of standard costs	Preparing a list of standard costs according to the overall theory	5	3
Questions & Discussion	Lectures	Calculation and analysis of standard costs	Preparing a list of standard costs according to the variable theory	5	4
Questions & Discussion	Lectures	Advanced costing technologies	Activity-based costing system	5	5
Questions & Discussion	Lectures	Advanced costing technologies	Just in time production system	5	6
Questions & Discussion	Lectures	Advanced costing technologies	Backlash Costs	5	7
Questions & Discussion	Lectures	Advanced costing technologies	Hybrid Costing System	5	8
Questions & Discussion	Lectures	Advanced costing technologies	Cost of operations	5	9
Questions & Discussion	Lectures	Advanced costing technologies	Quality Costs / Part I	5	10
Questions & Discussion	Lectures	Advanced costing technologies	Quality Costs / Part 2	5	11

Questions & Discussion	Lectures	Advanced costing technologies	Target costs method	5	12
Questions & Discussion	Lectures	Advanced costing technologies	Social costs	5	13
Questions & Discussion	Lectures	Advanced costing technologies	Joint costs	5	14
Questions & Discussion	Lectures	Advanced costing technologies	By - product costs	5	15

14. Course Evaluation

Two monthly exams, each exam 20 degrees and 10 degrees distributed between activity and attendance

12. Learning and Teaching Resources

1-Advance cost Accounting planning & control/Dr.Hashim Ali
,Fayhaa.A.Mahmmod,Dr.Imad.A.Salman

Course description for Specialized Accounting Systems

61.Course Name:	SPECIALIZED ACCOUNTING SYSTEMS
62.Course Code:	
63.Semester / Year:	2023-2024
64.Description Preparation Date:	accounting department
65.Available Attendance Forms:	
66.Number of Credit Hours (Total) / Number of Units (Total)	Hours: 5
67.Course administrator's name (mention all, if more than one name)	Name: A.P.D.AUDAY SAFA AL-DEEN FADHEL

Email: : audy.fahdel@uobasrah.edu.iq

68.Course Objectives

Course Objectives

- **_ The course aims to identify agricultural activity and accounting for agricultural activity**
- **_ The course also aims to familiarize yourself with the lists of costs and final accounts in the agricultural activity**

_ It also aims at knowledge of hotel accounting and hotel activity

THIS COURSE DESCRIPTION PROVIDES A BRIEF SUMMARY OF THE MOST IMPORTANT CHARACTERISTICS OF THE COURSE AND THE LEARNING OUTCOMES THAT THE STUDENT IS EXPECTED TO ACHIEVE, PROVING WHETHER HE HAS MADE MAXIMUM USE OF THE AVAILABLE LEARNING OPPORTUNITIES. IT MUST BE LINKED TO THE DESCRIPTION OF THE PROGRAM.

69.Teaching and Learning Strategies

Strategy

This course description provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, proving whether he has made the most of the available learning opportunities. It must be linked to the description of the .programme

70. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5		Accounting in agricultural activity / the concept of agricultural activity and its types	Explaining the subject, conducting daily tests for students in the classroom, and guiding	
2	5		Leasing of agricultural land / leasing in cash / in kind		
3	5		The method of renting a farm		
4	5		Humanitarian and robotic work		

				students to the latest sources	
5	5				Assignment 1
6	5		Materials in agricultural activity and accounting for them	<i>Write accounting treatments</i>	
7	5		Lists of agricultural costs		
8	5		Agricultural Crop Accounts		
9	5				Assignment 2
10	5		Orchards accounts fruit gardens		
11	5		cattle accounts and fattening cattle		
12	5		dairy cattle and Final accounts in agricultural establishments		
13	5				Assignment 3
14	5		Hotel activity concept		
15	5		The book group and the accounting treatments for the financial operation and Measuring revenue and expenses in the hotel activity		

71. Course Evaluation

Exams	ε .
Degree of absorption	ϒ
SHARE	ε
The Audience	ε
Total Degree	ο .

72. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	[1] SPECIALIZED ACCOUNTING SYSTEMS / 2019

	,THAR Al-gaban &FAZA Al-GABAN [2] SPECIALIZED ACCOUNTING SYSTEMY · 13 / ,THAR Al-gaban &FAZA Al-GABAN [2] [3] [3]
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description for : International Accounting

1. Course Name: International Accounting
2. Course Code:
3. Semester / Year: semester
4. Description Preparation Date : 24/3/2024
5. Available Attendance Forms: attendance
6. Number of Credit Hours (Total) / Number of Units (Total) 3 · hours 3 hours weekly
7. Course administrator's name (mention all, if more than one name) Name: Mundher Jabbar Email: Mundher.alhmood@uobasrah.edu.iq

8. Course Objectives	
Course Objectives	<p>The student acquires knowledge of accounting topics and deal with them theoretically and practically</p> <p>- The student gains experience in the field of knowledge of international accounting</p>

9. Teaching and Learning Strategies	
Strategy	<p>Daily tests for students</p> <p>- Exercises and activities within the lesson</p> <p>- Guiding students to the latest sources in addition to the findings professional bodies in the field of accounting work</p>

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	<i>Acquiring skill and ability in accounting treatments</i>	International accounting: Historical view Accounting and culture Accounting and culture Influence factors on international accounting	The theoretical framework of accounting	Explaining the subject, conducting daily tests for students in the classroom, and guiding students to
2	2				
3	2				
4	2				
5	2				
6	2				
7	2				
8	2				
9	2				
10	2				
		- The ability to prepare final accounts and prepare settlement entries			

١١			Influence factors on international accounting	the latest sources
١٢	٢			
١٣	٢		Translate the financial reporti	
١٤	٢		Translate the financial reporti	
١٥	٢		Pricing transfer	
- The ability to deal with accounting topics theoretically and practically				

11. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	International accounting, Choi et al. (2015)
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description for International Reporting Financial Standards

1. Course Name: International Reporting Financial Standards
2. Course Code:
3. Semester / Year: semester
4. Description Preparation Date : 24/3/2024
5. Available Attendance Forms: attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
٣٠ hours ٢ hours weekly

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

Name: Mundher Jabbar

Email: Mundher.ahmood@uobasrah.edu.iq

8. Course Objectives

Course Objectives	<p>The student acquires knowledge of accounting topics and deal with them theoretically and practically</p> <p>- The student gains experience in the field of knowledge of IFRS</p>
--------------------------	---

9. Teaching and Learning Strategies

Strategy	<p>Daily tests for students</p> <ul style="list-style-type: none"> - Exercises and activities within the lesson - Guiding students to the latest sources in addition to the findings professional bodies in the field of accounting work
-----------------	--

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	<i>Acquiring skill and ability in accounting treatments</i>		The theoretical framework of accounting	Explaining the subject, conducting daily tests for students in the classroom, and
2	2				
3	2				
4	2				
5	2				
6	2				
7	2				
		- The ability to prepare final account			

٨	٢	and prepare	IFRS 9: Financial	guiding students to the latest sources
٩	٢	settlement entries	Instruments: Measurement	
١٠	٢		IFRS 8: Operating Segments	
١١	٢		IFRS 8: Operating Segments	
١٢	٢		IFRS 10: Consolidated	
١٣	٢		Financial Statements	
١٤	٢		IFRS 11: Joint Arrangements	
١٥		- The ability to deal with accounting topics theoretically and practically	IFRS 13: Fair value IFRS 15: Revenue from Contracts with Customers IFRS 16: Leases	

11. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	IFRS Expert , Hamedat (2019)
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description for Local auditing standards

1. Course Name: Local auditing standards
2. Course Code:
3. Semester / Year: semester
4. Description Preparation Date : 30/3/2024

5. Available Attendance Forms: attendance	
6. Number of Credit Hours (Total) / Number of Units (Total) 30 hours 2hours weekly	
7. Course administrator's name (mention all, if more than one name) Name: Hanan Saleh Mahdi \ Uday Jawad	
8. Course Objectives	
Course Objectives	<p>– The student acquires knowledge of the local auditing standards used in Iraq - Increasing the student’s knowledge of internal control and the process of evaluating internal control systems.</p> <p>Presenting practical cases from the practical reality of the auditing process. Present practical cases on how to prepare reports and fill out official forms</p> <p>Its types. - Giving the student experience in dealing with auditing processes and the standards that must be met</p> <p>Both the auditor and the field of work enjoy it._</p>
9. Teaching and Learning Strategies	
Strategy	<p>Daily tests for students</p> <ul style="list-style-type: none"> - Exercises and activities within the lesson - Guiding students to the latest sources in addition to the findings of professional bodies in the field of accounting work
10. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Guide No. (3) Basic Auditing Standards	Acquire knowledge and skill in the field of auditing - The ability to conduct Audit process	Explaining the subject, conducting daily tests for students in the classroom, and guiding students to the latest sources	
2	2				
3	2				
4	2	Guide No. (6) Planning and supervising the audit process			
5	2				
6	2	Guide No. (4): Study and evaluation of the internal control system			
7	2				
8	2				
9	2	Guide No. (5) Documentation			
10	2				
11	2	Guide No. (2) The auditor's report on the financial statements			
12	2				
13	2				
14	2	Guide No. (1) The auditor's responsibility for subsequent events			
15	2	Evidence No. (7) subsequent events			

11. Course Evaluation

The distribution is as follows: 50 marks for monthly exams, the number of exams is two, each exam has 20 marks, 5 marks for activity and 5 for attendance.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Local auditing standards issued by the Iraqi Lo Standards Council
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description for Course description for

13.Course Name: accounting information systems AIS	
14.Course Code:	
15.Semester / Year: semester	
16.Description Preparation Date:27/3/2024	
17.Available Attendance Forms: attendance	
18.Number of Credit Hours (Total) / Number of Units (Total) 2 hours weekly	
19.Course administrator's name (mention all, if more than one name) Name: Kifah Jabbar Hassan Marwa Nabeel Abdullah Email: lec.marwa.nabeel@uobasrah.edu.iq	
20.Course Objectives	
Course Objectives	<ul style="list-style-type: none"> • Providing the theoretical framework for accounting information systems • - Giving the student the ability to understand and use accounting information systems - Expanding the student's awareness of accounting information systems

--	--

21. Teaching and Learning Strategies

Strategy	<ul style="list-style-type: none"> - Scientific lectures - Multimedia presentations -Positive interaction and participation -Presentations by the student student
-----------------	---

22. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	<ul style="list-style-type: none"> • Providing the theoretical framework for accounting information systems • Giving the student the ability to understand and use accounting information systems 	Introduction to accounting information systems	<ul style="list-style-type: none"> - Scientific lectures - Multimedia presentations -Positive interaction and participation -Presentations by the student student 	Daily, weekly, monthly exams and the end-of-semester exam
2	2		The system, its elements, functions and activities		
3	2		The main transaction types for the accounting information system		
4	2		The importance of techniques for developing and documenting accounting information systems		
5	2		Assignment		
6	2		Data flow diagram		
7	2		Flow maps		
8	2		Data input, storage and processing		
9	2		Assignment		
10	2		Outputs of the accounting information system		
11	2		Database		
12	2		Subsystems of accounting information systems		
13	2		Assignment		
		Revenue cycle			

١٤	٢	-	Expenditure cycle		
١٥	٢	Expanding the student's awareness of accounting information systems	Processing wages using manual and automated systems Production cycle General ledger and financial reporting systems		

23. Course Evaluation

Exams 40

Reading Checks 2

Participation 4

Attendance 4

Assignments 50

24. Learning and Teaching Resources

٣- اساسيات نظم المعلومات المحاسبية / أ.د.

ابراهيم جزراوي

د. عامر الجنابي

