

Ministry of Higher Education and
Scientific Research
Scientific Supervision and Evaluation
Authority



Academic program and course
description

Management Information
Systems Department

the third and fourth stage

For the Accounting

Departement

2025 -2026



the introduction:

The educational program is a coordinated and organized package of courses that includes procedures and experiences organized into course vocabulary. Its main purpose is to build and refine the skills of graduates, making them qualified to meet the requirements of the labor market. It is reviewed and evaluated annually through internal or external audit procedures and programs, such as the external examiner program.

The academic program description provides a brief summary of the program's main features and courses, indicating the skills that students are working to acquire based on the academic program's objectives. The importance of this description is evident in that it represents the cornerstone for obtaining program accreditation, and it is written by the teaching staff under the supervision of the scientific committees in the academic departments.

This second edition of the guide includes a description of the academic program after updating the vocabulary and paragraphs of the previous guide in light of the developments and changes in the educational system in Iraq, which included a description of the academic program in its traditional form (annual, semester system), as well as adopting the generalized academic program description according to the Department of Studies' letter T M3/2906 dated 3/5/2023 with regard to programs that adopt the Bologna Process as the basis for their work.

In this regard, we cannot but emphasize the importance of writing descriptions of academic programs and courses to ensure the smooth running of the educational process.

Concepts and terminology:

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

Course Description:It provides a concise summary of the course's key features and expected learning outcomes, demonstrating whether the student has made the most of the available learning opportunities. It is derived from the program description.

Program vision:An ambitious vision for the future of the academic program: to be a sophisticated, inspiring, motivating, realistic, and applicable program.

Program message:The goals and activities necessary to achieve them are briefly explained, and the paths and directions of program development are identified.

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

Curriculum structure:All courses/study materials included in the academic program according to the approved learning system (semester, annual, Bologna track) whether they are required (Ministry, University, College and Scientific Department) with the number of study units.

Learning outcomes: A compatible set of knowledge, skills, and values acquired by the student after the successful completion of the academic program. The learning outcomes for each course must be defined in a way that achieves the program's objectives.

Teaching and learning strategies:These are the strategies used by faculty members to enhance student teaching and learning; they are plans followed to achieve learning objectives. In other words, they describe all classroom and extracurricular activities aimed at achieving the program's learning outcomes.

Academic Program Description Template

University Name: University Basra

College/Institute: College Management and Economics

Scientific Department: Department Accounting

Academic or professional program name: Bachelor of Science Accounting

Final Certificate Name: Bachelor of Science in Accounting

Study system: quarterly

Description prepared date: 2026/1/20

File completion date: 2026/8/15

the signature

Name of the Assistant Dean for
Scientific Affairs: Dr. Ammar Yousef
Dhicher

the date:

the signature

Name of the Head of
Department: Dr. Ali Taha Yassin

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The file was reviewed by

Quality Assurance and University Performance Division

Name of the Director of the Quality Assurance and University
Performance Division: Dr. Ahmed Hesham Mohamed

the date

the signature

Dean's approval

Prof. Dr. Abdul Hussein Tawfiq Shibli

Program Vision .1

The Management Information Systems program seeks to achieve leadership and academic and scientific excellence through the development of knowledge and scientific research, and to prepare graduates who possess the scientific and practical competence capable of meeting the requirements of the labor market and contributing effectively to serving the community.

Program message .2

The Management Information Systems (MIS) program aims to prepare qualified personnel with the necessary knowledge and skills in management, economics, and information technology, enabling them to support decision-making and development. RThe business environment, by providing academic and applied education that keeps pace with modern developments and meets the needs of the labor market.

Program objectives .3

- numbers Graduates who are scientifically and practically qualified in .1
the field of management information systems, and capable of
employing modern technologies in various business environments..
- Developing students' skills in analysis, scientific thinking, problem- .2
solving, and decision-making.
- Promoting a culture of lifelong learning and developing research .3
capabilities to keep pace with cognitive and technological
advancements..
- Strengthening cooperation with public and private sector institutions .4
to provide training and practical application opportunities for
students.
- Supporting scientific research and encouraging innovation in the .5
fields of management information systems and business technologies.

Improving the quality of the educational process and achieving quality standards and academic accreditation. .6

Developing communication, teamwork, and leadership skills to enhance graduates' readiness for the job market. .7

Contributing to community service by providing information systems-based solutions and consultations .8

Program accreditation .4

Nothing

Other external influences .5

nothing

Program structure .6

comments *	Percentage	Study unit	Number of courses	Program structure
	22%	36	12	Institutional requirements
	78%	129	52	Requirements of the to divide
				Summer training
				Other

* The notes may include whether the course is core or elective.

Program Description .7

Credit Hours	Course name	Course code	Year / Level
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	5	Corporate accounting		Phase Three/ First course
	5	Cost Accounting 1	149	
	3	Unified Accounting System 1		
	4	Tax accounting	121	
	4	Accounting for financial institutions	128	
	4	Financial statement analysis	142	
	2	English language		
	5	Advanced Financial Accounting	163	Phase Three/ Second course
	4	Accounting training		
	3	Unified accounting system2		
	5	Cost Accounting 2	156	
	3	Research methodology		
	3	Control and auditing	135	
	4	Accounting for sources	177	

	5	Advanced Cost Accounting		Phase Four First course
	5	Managerial accounting		
	2	Specialized accounting		
	2	Auditing standards		
	2	International accounting		
	2	English language		
				Phase Four Second course
	5	Cost accounting		
	5	Managerial accounting		
	2	Auditing standards		
	3	Accounting Information Systems		
	3	Accounting theory		
	3	Financial reporting		

Expected learning outcomes of the program .8	
Knowledge	
Understanding the main .3 principles and foundations of administrative science and its various functions.	Understanding and .1 applying systems analysis concepts and methods in the fields of business management, human resources, and e-commerce to address organizational
Understanding the .4 fundamentals of	

<p>programming, information systems technologies and their practical applications.</p> <p>Understanding the complementary relationship between business management and information technology and its role in supporting organizational performance .5</p>	<p>problems..</p> <p>Acquiring the necessary knowledge to build and develop management information systems that meet the requirements of the modern work environment.. .2</p>
Skills	
<p>Using programming languages and databases to manage data and extract the information needed to support decision-making and future planning.. .3</p> <p>Diagnosing administrative and technical problems and proposing appropriate solutions using modern computer tools and techniques.. .4</p> <p>Developing analytical thinking, teamwork, and professional communication skills</p>	<p>The ability to design and analyze information systems and their applications in public and private sector institutions. .1</p> <p>Employing electronic communication technologies efficiently and effectively in various work environments. .2</p>
Values	
<p>Developing a desire for continuous learning and self-development. .3</p> <p>Establishing a spirit of initiative and innovation in .4</p>	<p>Adherence to the ethics of scientific research and contributing to the dissemination of scientific knowledge. .1</p>

the work environment.

Promoting a culture of .5
cooperation and teamwork.

Enhancing professional .2
responsibility and readiness
to serve the community and
the labor market
effectively.

Teaching and learning strategies .9

Interactive lectures. .1

Scientific discussions and dialogues. .2

Practical applications and laboratory training. .3

Project-based learning. .4

Case studies. .5

E-learning and collaborative activities. .6

Assessment methods .10

Midterm and final exams. .1

Scientific reports and research. .2

Practical and applied assessments. .3

Presentations and discussions. .4

Participation and classroom activities. .5

Project and assignment evaluation. .6

Professional Development

Orienting new faculty members

The department is committed to supporting new faculty members by encouraging their participation in training courses, development programs, and scientific seminars, thereby enhancing their knowledge and developing their academic and research skills. Opportunities are also provided for them to exchange experiences with colleagues and benefit from the latest teaching methods and modern technologies in the educational process.

Professional development of faculty members

The department seeks to develop the professional, administrative, and academic capabilities of faculty members by encouraging them to pursue continuous learning and participate in conferences, seminars, workshops, and scientific activities, thereby enhancing their efficiency in teaching, scientific research, and service to the society.

12. Admission standard

First/ College admission requirements:

Students are accepted according to the regulations and instructions approved by the Ministry of Higher Education and Scientific Research through the central admission system.

Second/ Admission to the Science Department

Students are distributed among academic departments according to a set of criteria, including:

The student's wishes and the order of their choices when applying. .1

The grade obtained by the student .2

Available capacity in the department. .3

Departmental scientific and academic requirements. .4

13. Key sources of information about the program

Source type	Source details	T
	Academic Program Guide for the Department of Management Information Systems for the academic year 2024/2025	1
	Academic Program Guide for the Department of Management Information Systems for the academic year 2023/2024	2
	Vocabulary and curricula of the approved courses.	3
	Recommendations and reports of specialized scientific committees.	4
	Instructions and regulations issued by the relevant academic authorities.	5

15. Program development plan

The college and the academic department develop a curriculum development plan that aligns with the realities of business and practical requirements, contributing to supporting labor market demands. Therefore, the Department of Management Information Systems seeks to prepare a scientifically grounded development plan that aims to prepare and develop graduating students in a manner consistent with educational outcomes and to make them effective. The development plan can be categorized into the following dimensions:

Strengthening academic and scientific cooperation with local universities and institutions International This supports the development of the program. 1-

Developing students' skills through training courses, workshops and practical activities. 2-

Keeping up with modern developments in the field of information systems and information technology and updating curricula Study On an ongoing basis. 3-

Supporting scientific research and innovation and encouraging applied projects 4-
that contribute to serving the community.

Developing the educational and technological infrastructure to achieve quality in 5-
the educational process and its outcomes.

Program Skills Plan

Learning outcomes required from the program

Program Skills Plan															
Learning outcomes required from the program															
Values				Skills				Knowledge				Essential or optional	Course Name	Course code	Year / Level
Q4	Part 3	Part 2	Part 1	B4	B3	B2	B1	A4	A3	A2	A1				
	*	*	*			*	*		*	*	*	essential	Corporate accounting		Phase Three/ First course
	*	*	*			*	*		*	*	*		Cost Accountin g 1	149	
	*	*	*			*	*		*	*	*		Unified Accountin g System 1		
	*	*	*			*	*		*	*	*		Tax accounting	121	

	*	*	*			*	*		*	*	*		Accounting for financial institutions	128	Phase Three/ The course the second
													Financial statement analysis	142	
	*	*	*			*	*		*	*	*		English language		
	*	*	*			*	*		*	*	*		Advanced Financial Accounting	163	
	*	*	*			*	*		*	*	*		Accounting training		

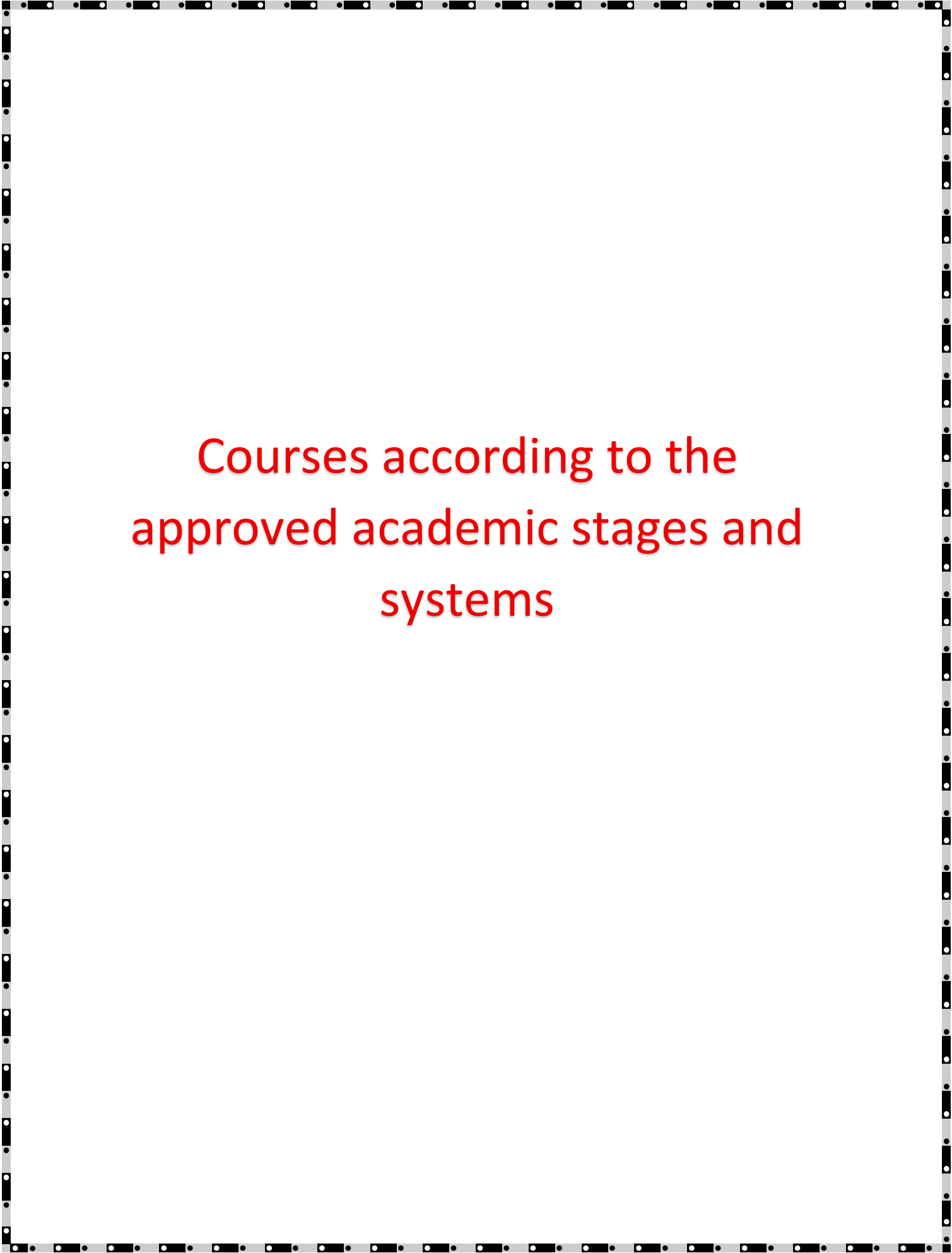
	*	*	*			*	*		*	*	*	essential	Unified accounting system2		
	*	*	*			*	*		*	*	*		Cost Accountin g 2	156	
	*	*	*			*	*		*	*	*		Research methodolo gy		
	*	*	*			*	*		*	*	*		Control and auditing	135	
	*	*	*			*	*		*	*	*		Accountin g for sources	177	

	*	*	*			*	*		*	*	*	essential	Strategic Manageme nt	BMIS4101	Phase AFor Rabia/ The course the first
	*	*	*			*	*		*	*	*		Bank manageme nt	BMIS4102	
	*	*	*			*	*		*	*	*		Decision– making systems	BMIS4103	
	*	*	*			*	*		*	*	*		Production Manageme nt	BMIS4104	
	*	*	*			*	*		*	*	*		Knowledge manageme nt	BMIS4105	
	*	*	*			*	*		*	*	*		Advanced Manageme nt	BMIS4106	

													Information Systems		
	*	*	*			*	*		*	*	*	essential	Strategic Information Systems	BMIS4201	Phase AFor Rabia/ The course the second
	*	*	*			*	*		*	*	*		Banking Information Systems	BMIS4202	
	*	*	*			*	*		*	*	*		Operational Information Systems	BMIS4203	
	*	*	*			*	*		*	*	*		Production and manufacturing systems	BMIS4204	

	*	*	*			*	*		*	*	*		Total Quality Manageme nt	BMIS4205	
	*	*	*			*	*		*	*	*		e- business	BMIS4206	
	*	*	*			*	*		*	*	*		Graduation Project (1)	BMIS4107	

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed. ●



Courses according to the approved academic stages and systems



Republic of Iraq
Ministry of Higher Education and
Scientific Research
University of Basra
College of Management and Economics
University Quality Assurance and
Performance Division



Course description for the third stage

For the academic year 2025-2026

Course description template

Course Name		.1
Corporate accounting		
Course code		.2
1326		
Semester		.3
First semester		
Date of preparation of description		.4
2026/ 9/19		
Available forms of attendance		.5
<div style="display: flex; justify-content: space-between;"> 1-My presence (inside the classroom) 2- Asynchronous electronic </div>		
Number of study hours (total) or number of study units (total) according to the study system		.6
6 hours		
Name of the course coordinator (if there is more than one name, please mention it)		.7
Name of the course coordinator -1 <div style="text-align: right;">(second)</div> <div style="text-align: right;">M.M. Murtadha Kadhim Afat</div> <div style="text-align: right;">2- Email</div> <div style="text-align: right;">Email:</div>	1- Name of the course coordinator (first) <div style="text-align: right;">Prof. Dr. Abdul Hussein Tawfiq</div> <div style="text-align: right;">2- Email</div> <div style="text-align: right;">Email:</div>	
Course objectives		.8
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p style="text-align: center;">It aims to build a cadre of accountants knowledgeable in how to manage joint-stock and partnership companies.</p> <p style="text-align: center;">Boosting the Iraqi economy through the expansion of joint-stock and partnership companies</p> </div> <div style="width: 5%; text-align: center;"> <p>-1</p> <p>-2</p> </div> </div>		
Teaching and learning strategies		.9
<div style="display: flex; justify-content: space-between;"> Accounting exercises related to the course • </div> <div style="display: flex; justify-content: space-between;"> Participating in daily preparation • </div>		

Knowing the updates that occur and are related to the course material •

Course structure .10

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Ask questions	Lecture + Discussion		The concept of companies, their types and characteristics	6	the first
Ask questions	Lecture + Discussion		Accounting treatments for capital in partnerships	6	the second
Short tests	Lecture + Discussion		Accounting treatment of partners' current account and related transactions	6	the third
Ask questions	Lecture + Discussion		Financial statements of partnerships and distribution of profits and losses among partners	6	Fourth
Ask questions	Lecture + Discussion		Accounting treatment for capital increase in companies – joining a partner through purchase	6	Fifth
Ask questions	Lecture + Discussion		Accounting treatment for capital increase in companies – joining a partner through purchase	6	Sixth
Ask questions	Lecture + Discussion		Accounting treatment for capital increase in companies – joining a partner through purchase	6	Seventh

Ask questions	Lecture + Discussion		Accounting treatment for the liquidation of partnerships	6	Eighth
Ask questions	Lecture + Discussion		Solutions to questions and exercises + midterm exam	6	Ninth
Ask questions	Lecture + Discussion		Accounting treatment for capital formation in joint-stock companies	6	Tenth
Ask questions	Lecture + Discussion		Identifying project patterns and setting project goals Accounting treatment for receiving uncollected installments from shareholders and handling defaults	6	Eleventh
Ask questions	Lecture + Discussion		Financial statements of publicly traded companies and distribution of profits to shareholders	6	Twelfth
Ask questions	Lecture + Discussion		Accounting treatment for the liquidation of joint-stock companies	6	Thirteenth
Ask questions	Lecture + Discussion		Accounting treatment for bond issuance	6	Fourteenth
			The exam		Fifteenth
Learning and teaching resources .11					
Source details			Nature of the source		
			book		

	prescribed books

Course description template

Course Name .12	
Cost Accounting 1	
Course code .13	
semester .14	
First semester	
Date of preparation of description .15	
2026/ 9/19	
Available forms of attendance .16	
1-My presence (inside the classroom) 3-Asynchronous electronic	
Number of study hours (total) or number of study units (total) according to .17 the study system	
5 hours	
Name of the course coordinator (if there is more than one name, please .18 mention it)	
Name of the course coordinator -2 (second) Dr. Ali Taha Yassin	name responsible The course(the first) -1 Prof. Dr. Hashem Ali
Name of the course coordinator -3 (third)	2- Email Email:

M.M. Zein El-Din					
2- Email					
Email:					
Course objectives .19					
The student will acquire knowledge in accounting topics and deal with them both theoretically and practically.					
The student gains experience in identifying different types of costs, which helps in understanding the cost of a product according to various classifications.					
- To give the student experience in dealing with control and accounting processes for materials, wages, and industrial costs					
Teaching and learning strategies .20					
• Daily tests for students					
- Exercises and activities within the lesson					
- Guiding students to the latest resources, in addition to what professional bodies in the field of accounting have achieved.					
Course structure .21					
Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Weekly, monthly, daily, written, and end-of-year exams	Explaining the material and performing the work Daily tests for students within the classroom and guiding students to the latest resources.	Introduction to Cost Accounting	Acquiring knowledge and skills in the field Cost accounting	5	the first
		Cost control concepts and classifications		5	the second
		Control and accounting for the cost of materials		5	the third

			Control and accounting for the cost of materials		5	Fourth
			Control and accounting for the cost of materials		5	Fifth
			Control and accounting for the cost of materials		5	Sixth
			Control and accounting for the cost of materials		5	Seventh
			Control and accounting for the cost of materials		5	Eighth
			Control and accounting for the cost of materials		5	Ninth
			Control and accounting for the cost of materials		5	tenth
			Control and accounting for the cost of materials		5	eleventh
			Control and accounting for the cost of services		5	twelfth
			Control and accounting for the cost of services		5	thirteenth
			Control and accounting for the cost of services		5	fourteenth
			Control and accounting for the cost of		5	fifteenth

		services									
Learning and teaching resources .22											
Source details			Nature of the source								
st accountingHashim Ali Hashim and Abdul Karim Abdul Rahim			book								
			prescribed books								

Course description template

Course Name .23
Unified Accounting System 1

Course code .24	
semester .25	
First semester	
Date of preparation of description .26	
2026/ 9/19	
Available forms of attendance .27	
1-My presence (inside the classroom) 3-Asynchronous electronic	
Number of study hours (total) or number of study units (total) according to .28 the study system	
3 hours	
Name of the course coordinator (if there is more than one name, please .29 mention it)	
Name of the course coordinator -4 (second) M.M. Iman Kazem 2- Email Email:	name responsible The course(the first) -2 Dr. Uday Safaa Al-Din Fadhil 2- Email Email:
Course objectives .30	
-It provides a description of accounting treatments according to the unified accounting system adopted in profit-oriented companies. The accounting manual shows the accounts and how they are classified.- -It shows the student how the system serves multiple parties simultaneously The system demonstrates that it directly serves the regulatory units.	
Teaching and learning strategies .31	
- By relying on the Unified Accounting System book Giving lectures to students -Relying on exercises and examples for the solution within the request to simplify the topic.	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	Lectures	Specialized reserve processing	Understanding requirements and their types	3	the first
Participating in discussions		Customization Processors	Understanding requirements and their types	3	the second
Participating in discussions		Customization Processors	Understanding requirements and their types	3	the third
Participating in discussions		How to set up an activity account	Understanding the current account and dividend payers	3	Fourth
Participating in discussions		What are the expenses and what types are they?	Understanding the expense item and its types	3	Fifth
Participating in discussions		Salaries and cash wages item	Understanding the processes related to salaries and wages	3	Sixth
Participating in discussions		Salaries and cash wages item	Understanding the processes related to salaries and wages	3	Seventh
Participating in discussions		Item of merchandise supplies	Identifying commodity requirements	3	Eighth
Questions and discussion		Item of merchandise supplies	Identifying commodity requirements	3	Ninth
Participating in discussions		Service Supplies Item	Identifying the item of service supplies	3	tenth

Participating in discussions		Service Supplies Item	Identifying the item of service supplies	3	eleventh
Participating in discussions		Revenue processing	Identifying sources of funding	3	twelfth
Questions and discussion		Revenue processing	Identifying sources of funding	3	thirteenth
Participating in discussions		Preparing the final accounts	Preparing the final accounts	3	fourteenth
Participating in discussions		Preparing the statements to Conclusion	Preparing the final statements	3	fifteenth

Learning and teaching resources .33

Source details	Nature of the source
Unified Accounting System Book	book
	prescribed books

Course description template

Course Name	.34
Tax accounting	
Course code	.35
121	
semester	.36
First semester	
Date of preparation of description	.37
2026/ 9/19	
Available forms of attendance	.38
1-My presence (inside the classroom) 3-Asynchronous electronic	
Number of study hours (total) or number of study units (total) according to the study system	.39
4 hours	

Name of the course coordinator (if there is more than one name, please mention it) .40	
Name of the course coordinator -5 (second) Dr. Abdul Khaliq Al-Badran 10- Name of the course coordinator (third) M.M. Marwa Jabbar 2- Email Email:	name responsible The course(the first) -3 Dr. Munther Jabbar 2- Email Email: :
Course objectives .41	
enable the student to understand the concept of tax accounting in addition to the concept of taxable income, Enabling the student to determine taxable income according to Iraqi law; enabling the student to understand the scope and annuality of the tax.. To enable the student to understand tax exemptions, allowances, and deductible expensesIntroducing the student to the mechanisms for handling losses for tax purposes.	
strategicallyTEducation and learning .42	
.-Knowledge and understanding <div style="display: flex; justify-content: space-between;"> <div> Knowledge and understanding acquisition The learner has sufficient knowledge in the field of tax accounting. </div> <div> Subject-specific skills Teaching the student all the tools he will need in his future work </div> </div>	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	Lectures In class	The concept of taxIts objectives, rules, and legal basis	Acquiring knowledge Theory and Practice	4	the first
Questions and discussion	Classroom lectures	Tax evasion, its causes, double taxation, its types, and the tax structure in Iraq.	Acquiring knowledge Theory and Practice	4	the second
Questions and discussion	Classroom lectures	Tax accounting and the components of the tax system in Iraqi tax legislation	Acquiring knowledge Theory and Practice	4	the third
Questions and discussion	Classroom lectures	Tax scope and annual tax rate	Acquiring knowledge Theory and Practice	4	Fourth
Questions and discussion	Classroom lectures	Allowances, exemptions, and tax rates	Acquiring knowledge Theory and Practice	4	Fifth
Questions and discussion	Classroom lectures	Costs related to economic activityFor the one in charge	Acquiring knowledge Theory and Practice	4	Sixth
Questions and discussion	Classroom lectures	Monthly exam	Acquiring knowledge Theory and Practice	4	Seventh

Questions and discussion	Classroom lectures	Downloads and losses	Acquiring knowledge Theory and Practice	4	Eighth
Questions and discussion	Classroom lectures	Methods for estimating taxable income	Acquiring knowledge Theory and Practice	4	Ninth
Questions and discussion	Classroom lectures	Tax audit	Operation and evaluation phase	4	tenth
Questions and discussion	Classroom lectures	Property tax	Modeling methodology	4	eleventh
Questions and discussion	Classroom lectures	Tax on open spaces	Modeling levels	4	twelfth
Questions and discussion	Classroom lectures	Tax analysis of land plots	Advantages and disadvantages of end-user application development	4	thirteenth
Questions and discussion	Classroom lectures	Methods of estimating taxes on land plots	review	4	fourteenth
Questions and discussion	Classroom lectures	End-of-term exam	review	4	fifteenth

discussion					
Learning and teaching resources .44					
Source details			Nature of the source		
Tax Accounting Book, authorProfessor Dr. Saud Jaid Mashkour and others, Al-Muthanna University, 2014.			book		
			prescribed books		

Course Name .45	
Accounting for financial institutions	
Course code .46	
128	
semester .47	
First semester	
Date of preparation of description .48	
2026/ 9/19	
Available forms of attendance .49	
classrooms	
Number of study hours(College)or number of study units(College)According to the .50 study system	
4hours	
Name of the course administrator(If more than one name is mentioned) .51	
Name of course coordinator(the -6 second) M.M. Sahar Nizar - Name of the course coordinator (third) M.M. Muslim Badr 2-e-mail	name responsible The course(the first): -1 A.M. Kifah Jabbar 2-e-mail Email:
Course objectives .52	
The student will acquire knowledge in accounting topics and deal with them both • theoretically and practically. Discussion of the accounting treatment of banking transactions carried out by banks in • their daily operations Understanding the features and principles of the unified accounting system for banks • and insurance companies	
Teaching and learning strategies .53	
Daily tests for students - Exercises and activities within the lesson	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions / Discussion	a lecture	The concept of banking	Gaining knowledge and skills in the field of banking	4	the first
Questions /discussion	a lecture	Treasury or cashier department	Gaining knowledge and skills in the field of banking	4	the second
Questions /discussion	a lecture	Current Accounts Department	Gaining knowledge and skills in the field of banking	4	the third
Questions /discussion	a lecture	Savings and Deposits Department	Gaining knowledge and skills in the field of banking	4	Fourth
Questions /discussion	a lecture	Savings and Deposits Department	Gaining knowledge and skills in the field of banking	4	Fifth
theory test	a lecture	Letters of guarantee	Gaining knowledge and skills in the field of banking	4	Sixth
practical test	a lecture	Letters of guarantee	Gaining knowledge and skills in the field of banking	4	Seventh
Questions/Discussion	a lecture	domestic transfers	Gaining knowledge and skills in the field of banking	4	Eighth
Questions /discussion	a lecture	domestic transfers	Gaining knowledge and skills in the field of banking	4	Ninth
Questions /discussion	a lecture	Commercial Papers Department	Gaining knowledge and skills in the field of banking	4	tenth
Questions /discussion	a lecture	Commercial Papers Department	Gaining knowledge and skills in the field of banking	4	eleventh
Questions /discussion	a lecture	Letters of credit	Gaining knowledge and skills in the field of banking	4	twelfth
Questions /discussion	a lecture	Letters of credit	Gaining knowledge and skills in the field of banking	4	thirteenth
a test	a lecture	Insurance	Gaining knowledge	4	fourteenth

classrooms

Number of study hours(College)or number of study units(College)According to the study system .61

4hours

Name of the course administrator(If more than one name is mentioned) .62

Name of course coordinator(the -7
second)

M.M. Idris Faisal

2-e-mail

Email:

name responsible The course(the first): -2

M.M. Farah Asaad

2-e-mail

Email:

Course objectives .63

Course Objectives

The course aims to equip the student with skills and experience related specifically to the analysis of financial statements and reports, including the types of analysis performed by a financial analyst, in addition to cash flow analysis.

- Preparing a cash flow statement

- To equip the student with skills related to predicting financial failure and providing additional financial needs.

strategicallyTEducation and learning .64

LecturesTheory and Science

Classroom discussion and assigning homework to students

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
My presence	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	the first
	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	the second
	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	the third
	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	Fourth
	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	Fifth
	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	Sixth
	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	Seventh
	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	Eighth
	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	Ninth
	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	tenth
	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	eleventh
	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	twelfth

	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	thirteenth
	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	fourteenth
	lecture		gnitive objectives (to provide the student with information related to financial statements in companies)	4	fifteenth

Learning and teaching resources .66

Source details	Nature of the source
ANALYSIS OF FINANCIAL STATEMENTS (Saoud J. Mashkour Alamry)	book
	prescribed books

Course description template

Course Name .67	
English language	
Course code .68	
semester .69	
the chapter Academic AFirst	
Date of preparation of description .70	
2026/ 9/19	
Available forms of attendance .71	
1-My presence (inside the classroom) 2-Practical/Laboratory 3-Asynchronous electronic	
Number of study hours (total) or number of study units (total) according to .72	
the study system	
2 hours	
Name of the course coordinator (if there is more than one name, please .73	
mention it)	
Name of the course coordinator -8 (second) 2- Email Email:	name responsible The course(the first) -1 M. Muhammad Musa 2- Email Email:
Course objectives .74	
Developing students' reading skills • Developing students' speaking skills • Developing students' listening skills • Developing students' writing skills •	
strategicallyTEducation and learning .75	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Participation and exams	Lectures	Auxiliary verbs, also called tenses	Grammar	2	the first
Participation and exams	Lectures	The passage in this chapter contains these tenses.	Vocabulary	2	the second
Participation and exams	Lectures	Questions and drawbacks Short answers	Grammar	2	the third
Participation and exams	Lectures	The passage in this chapter contains these tenses.	Vocabulary	2	Fourth
Participation and exams	Lectures	Present tense Present Simple Present Continuous	Grammar	2	Fifth
				2	Sixth
Participation and exams	Lectures	The passage in this chapter contains these tenses.	Vocabulary	2	Seventh

Participation and exams	Lectures	Simple or continuous Present passive voice	Grammar	2	Eighth
Participation and exams	Lectures	The passage in this chapter contains these tenses.	Vocabulary	2	Ninth
Participation and exams	Lectures	past tense simple past The continuous past	Grammar	2	tenth
Participation and exams	Lectures	The passage in this chapter contains these tenses.	Vocabulary	2	eleventh
Participation and exams	Lectures	negative past Short answer	Grammar	2	twelfth
Participation and exams	Lectures	The passage in this chapter contains these tenses.	Vocabulary	2	thirteenth
Participation and exams	Lectures	Conditional verbs Future tense	Grammar	2	fourteenth

Participation and exams	Lectures	The passage in this chapter contains these tenses.	Vocabulary	2	fifteenth
Learning and teaching resources .77					
Source details			Nature of the source		
Adding a new title: Book for Pre-Middle School Students -1			book		
Added a new title: Pre-Middle School Student Guide with Key John and Liz -2					
			prescribed books		

Course description template

Course Name	.78
Advanced Financial Accounting	
Course code	.79
163	
semester	.80
Second semester	
Date of preparation of description	.81
2026/ 9/19	

Available forms of attendance .82	
1-My presence (inside the classroom) 2-Practical/Laboratory 3-Asynchronous electronic	
Number of study hours (total) or number of study units (total) according to .83 the study system	
5 hours	
Name of the course coordinator (if there is more than one name, please .84 mention it)	
Name of the course coordinator -9 (second) M.M. Murtadha Kadhim 2- Email Email:	1- Name of the course coordinator (first) Prof. Dr. Abdul Hussein Tawfiq 2- Email Email:
Course objectives .85	
The student will acquire knowledge in accounting topics and deal with -1 them both theoretically and practically. - The student will gain experience in the field of accounting principles, -2 preparing final accounts for partnerships and joint-stock companies, and advanced financial operations. - To give the student experience in dealing with settlement processes, -3 which are essential in the field of accounting work for companies.	
Teaching and learning strategies .86	
Daily tests for students -1 - Exercises and activities within the lesson -2 - Guiding students to the latest resources, in addition to what -3 professional bodies in the field of accounting have achieved.	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Short quiz and class participation	Interactive lecture and discussion	Introduction to corporate mergers	Acquiring skills and abilities in accounting procedures	5	the first
Weekly, monthly, and daily exams and liberation and examYear end	Explaining the material, conducting daily tests for students in the classroom, and guiding students to the latest resources.	Method of gaining integration	Acquiring skills and abilities in accounting procedures	5	the second
		How to acquire shares	Acquiring skills and abilities in accounting procedures	5	the third
		Acquiring shares	Acquiring skills and abilities in accounting procedures	5	Fourth
		Accounting in branch companies	Acquiring skills and abilities in accounting procedures	5	Fifth
		Accounting in branch companies	The ability to prepare final accounts and journal entries settlements	5	Sixth
		painAccounting procedures for internal branchesford ecentralized approach	The ability to prepare final accounts and journal entries settlements	5	Seventh

			Study exam	The ability to prepare final accounts and journal entries settlements	5	Eighth
			mReconciling current accounts and preparing consolidated financial statements for the branch The center	The ability to prepare final accounts and journal entries settlements	5	Ninth
			mFloor Current accounts and preparation of consolidated financial statements for the branch The center	The ability to prepare final accounts and journal entries settlements	5	tenth
			mFloor Current accounts and preparation of consolidated financial statements for the branch The center	The ability to prepare final accounts and journal entries settlements	5	eleventh
			Revenues and the basis for their	The ability to handle accounting topics	5	twelfth

		recognition and problems Accounting for recognition of any Rad	Theoretically and practically		
		Revenues and the basis for their recognition and problems Accounting for recognition of any Rad	The ability to handle accounting topics Theoretically and practically	5	thirteenth
		Revenues and the basis for their recognition and problems Accounting for recognition of any Rad	The ability to handle accounting topics Theoretically and practically	5	fourteenth
		revenues Installation sales	The ability to handle accounting topics Theoretically and practically	5	fifteenth

Learning and teaching resources .88

Source details	Nature of the source
Corporate Financial Accounting (Dr.) Bushra Al-Mashhadani	book
accounting Medium / Donald Kisu	prescribed books

Course description template

Course Name .89	
Accounting training	
Course code .90	
semester .91	
the chapter Academic thesecond	
Date of preparation of description .92	
2026/ 9/19	
Available forms of attendance .93	
<div style="text-align: right;">1-My presence (inside the classroom)</div> <div style="text-align: right;">3-Asynchronous electronic</div>	
Number of study hours (total) or number of study units (total) according to .94 the study system	
4 hours	
Name of the course coordinator (if there is more than one name, please .95 mention it)	
Name of the course coordinator -4 (second) m,M Muslim Badr Name of the course coordinator -5 (third) M.M. Mustafa Ahmed 2- Email Email:	name responsible The course(the first) -4 M.M. Farah Asaad 2- Email Email:
Course objectives .96	
Preparing the student for work in the accounting field Developing practical skills in recording financial transactions	
Teaching and learning strategies .97	
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Course structure .98

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	Lectures		Accounting systems	4	the first
Questions and discussion	Lectures		Types of documents	4	the second
Questions and discussion	Lectures		accounting records	4	the third
Questions and discussion	Lectures		advance accounts	4	Fourth
Questions and discussion	Lectures		Payroll accounts	4	Fifth
Questions and discussion	Lectures		Bank statement matching	4	Sixth
Questions and discussion	Lectures		Recording financial transactions in accounting records	4	Seventh
Questions and discussion	Lectures		Preparing the trial balance	4	Eighth
Questions and discussion	Lectures		Final accounts	4	Ninth
Questions and discussion	Lectures		Preparing financial reports	4	tenth

Questions and discussion	Lectures		Inventory adjustments	4	eleventh
Questions and discussion	Lectures		Inventory adjustments	4	twelfth
Questions and discussion	Lectures		Inventory adjustments	4	thirteenth
Questions and discussion	Lectures		Inventory adjustments	4	fourteenth
			Inventory adjustments	4	fifteenth

Learning and teaching resources .99

Source details	Nature of the source
	book
	prescribed books

Course description template

Course Name .100
Unified Accounting System 2
Course code .101

semester .102	
Second semester	
Date of preparation of description .103	
2026/ 9/19	
Available forms of attendance .104	
1-My presence (inside the classroom) 3-Asynchronous electronic	
Number of study hours (total) or number of study units (total) according to the study system .105	
3hours	
Name of the course coordinator (if there is more than one name, please mention it) .106	
Name of the course coordinator -6 (second) Dr. Mithaq Hashim 2- Email Email:	name responsible The course(the first) -5 Dr. Adi Safaa 2- Email Email:
Course objectives .107	
<p>It provides a description of accounting treatments according to the unified accounting system adopted in profit-oriented companies. •</p> <p>The chart of accounts showsAccountingAnd how to classify them •</p> <p>shows the student how the system serves multiple parties simultaneously. •</p> <p>It showsthatThe system serves the regulatory units in a waydirect •</p>	
strategicallyTEducation and learning .108	
<p>AUse examples and explain the accounting treatments for each section of the curriculum. •</p> <p>Explaining the ideathe topicFor students •</p>	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions / Discussion	a lecture	System definition	Understanding the nature of the system (theoretical aspect)	3	the first
Questions / Discussion	a lecture	Objectives and importance of the system	Understanding the features and importance of the system	3	the second
Questions / Discussion	a lecture	Obtaining the fixed asset	Understanding the accounting treatments specific to fixed assets	3	the third
Questions / Discussion	a lecture	Buying from foreign markets	Understanding the processing of documentary credits for fixed assets	3	Fourth
Questions / Discussion	a lecture	Contracting	Understanding the processes for obtaining the existingThe constantThrough creation	3	Fifth
Questions / Discussion	a lecture	Deferred revenue expenditures	Understanding expensesrevenueIt s meaning and classification	3	Sixth
Questions /	a lecture	Inventory	Understanding inventory	3	Seventh

	Discussion			management processes		
	Exam 1	a lecture	Inventory	Understanding inventory management processes	3	Eight h
	Questions / Discussion	a lecture	Inventory	Special processorsWith loansAnd its types	3	Ninth
	Questions / Discussion	a lecture	Inventory	Special processorsWith loansAnd its types	3	tenth
	Questions / Discussion	a lecture	Inventory	Special processorsWith loansAnd its types	3	elev nth
	Questions / Discussion	a lecture	Inventory	Special processorsWith loansAnd its types	3	twelft h
	Questions / Discussion	a lecture	Inventory	Special processorsWith loansAnd its types	3	thirte nth
	Questions / Discussion	a lecture	Inventory	Special processorsWith loansAnd its types	3	fourt eenth

Exam 2				3	fifteenth
Learning and teaching resources .110					
Source details			Nature of the source		
Unified Accounting System Book			book		
Recommended books and references (scientific journals, reports, etc.) The processing remains the same across all sources; the system manual covers all processors and does not need SourcesOther			prescribed books		

Course description template

Course Name .111
Cost Accounting 2
Course code .112
156
semester .113

Second semester	
Date of preparation of description .114	
2026/ 9/19	
Available forms of attendance .115	
1-My presence (inside the classroom) 3-Asynchronous electronic	
Number of study hours (total) or number of study units (total) according to .116 the study system	
5 hours	
Name of the course coordinator (if there is more than one name, please .117 mention it)	
Name of the course coordinator -7 (second) Dr. Ali Taha	name responsible The course(the first) -6 Prof. Dr. Hashem Ali 2- Email Email: :
19- Name of the course coordinator (third) M.M. Zein El-Din 2- Email Email:	
Course objectives .118	
<ul style="list-style-type: none"> The student will acquire knowledge in accounting topics and deal with them both theoretically and practically. The student gains experience in understanding different types of costs, which helps in determining the cost of a product according to various classifications. To give the student experience in dealing with control and accounting processes for materials Wages and industrial costs 	
strategicallyTEducation and learning .119	
<ul style="list-style-type: none"> Daily tests for students Exercises and activities within the lesson Guiding students to the latest resources, in addition to what professional bodies in the field of accounting have achieved. 	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	Lectures	roduction order costs	Acquiring knowledge and skills in the field of cost accounting	5	the first
Questions and discussion	Lectures	roduction order costs	Acquiring knowledge and skills in the field of cost accounting	5	the second
Questions and discussion	Lectures	roduction order costs	Acquiring knowledge and skills in the field of cost accounting	5	the third
Questions and discussion	Lectures	roduction order costs	Acquiring knowledge and skills in the field of cost accounting	5	Fourth
Questions and discussion	Lectures	system Stages	Acquiring knowledge and skills in the field of cost accounting	5	Fifth
Questions and discussion	Lectures	system Stages	Acquiring knowledge and skills in the field of cost accounting	5	Sixth
Questions and discussion	Lectures	system Stages	The ability to calculate the cost of products	5	Seventh
Questions and discussion	Lectures	Damage treatment phase system	The ability to calculate the cost of products	5	Eighth
Questions and discussion	Lectures	system Stages/ Lost And the addition	The ability to calculate the cost of products	5	Ninth

Questions and discussion	Lectures	system Stages/ Lost And the addition	The ability to calculate the cost of products	5	tenth
Questions and discussion	Lectures	ays to set and assembly Costs	The ability to calculate the cost of products	5	eleventh
Questions and discussion	Lectures	ays to set and assembly Costs	The ability to calculate the cost of products	5	twelfth
Questions and discussion	Lectures	ays to set and assembly Costs	The ability to deal with accounting topics both theoretically and practically	5	thirteenth
Questions and discussion	Lectures	ays to set and assembly Costs	The ability to deal with accounting topics both theoretically and practically	5	fourteenth
Questions and discussion	Lectures	system Stages/ Lost And the addition	The ability to deal with accounting topics both theoretically and practically	5	fifteenth

Learning and teaching resources .121

Source details	Nature of the source
Dr. Hashim Ali Hashim and Dr. Abdul Karim Abdul Rahim, Cost Accounting	book

	prescribed books

Course Name .122	
Research methodology	
Course code .123	
semester .124	
Second semester	
Date of preparation of description .125	
2026/ 9/19	
Available forms of attendance .126	
classrooms	
Number of study hours(College)or number of study units(College)According to the .127 study system	
3 hours	
Name of the course administrator(If more than one name is mentioned) .128	
Name of course coordinator(the -8 second) M. Muhammad Musa 2-e-mail Email:	name responsible The course(the first): -3 Prof. Dr. Suhail Abdullah 2-e-mail Email:
Course objectives .129	
acquisition Students' skill in collectingData and Analysis Expanding skills in -1 using data collection tools	

Expanding skills in using data collection tools -2
 Developing the student's ability to choose a research project -3

Teaching and learning strategies .130

Learning strategy: collaborative concept planning -1

ABrainstorming teaching strategy -2

Education strategytoSeries of observationsT -3

Course structure .131

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions / Discussion	a lecture	Chapter One: The concept of research and the objectives of teaching the research project course.		3	the first
Questions /discussion n	a lecture	Chapter TwoGeneral steps for conducting research		3	the second
Questions /discussion n	a lecture	Chapter ThreePlan and components of theScientific urging		3	the third
Questions /discussion n	a lecture	monthly exam		3	Fourth
Questions /discussion n	a lecture	Chapter Four: Scientific Research Procedures		3	Fifth
Questions	a lecture	Scientific research tools: advantages and disadvantages of each tool		3	Sixth
practical application	a lecture	Chapter FiveResearch samples		3	Seventh
Questions /discussion n		Second month exam		3	Eighth

Questions /discussion n	a lecture	Chapter Six:Ethics SearchScientific		3	Ninth
Questions /discussion n	a lecture	Chapter SevenTechnical aspects of theUrge		3	tenth
Questions /discussion n	a lecture	Punctuation and quotation marks		3	eleventh
Questions /discussion n	a lecture	Appendices		3	twelfth
Questions /discussion n	a lecture			3	thirteenth
Questions /discussion n	a lecture			3	fourteenth
Exam 2	a lecture			3	fifteenth

Learning and teaching resources .132

Source details	Nature of the source
Scientific research methodologyPrepared by Dr. Abdulkhaliq Yassin Al-Badran	book
Scientific research methodology: practical answers to fundamental questionsPrepared by Rima Majed	prescribed books

Course Name .133

Control and auditing

Course code .134	
135	
semester .135	
Second semester	
Date of preparation of description .136	
2026/ 9/19	
Available forms of attendance .137	
classrooms	
Number of study hours(College)or number of study units(College)According to the .138	
study system	
3hours	
Name of the course administrator(If more than one name is mentioned) .139	
Name of course coordinator(the -1 second) 2-e-mail Email:	name responsible The course(the first): -4 M.M. Idris Faisal 2-e-mail Email::
Course objectives .140	
Introducing the fundamentals of auditing and the conceptual framework of auditing science.	
strategicallyTEducation and learning .141	
Interactive, in-person lectures with students through question and answer sessions.	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	Lectures/Class		A historical introduction to the development of auditing, its objectives, types, and its role in serving organizations.	3	the first
Questions and discussion	Lectures/Class		Generally accepted auditing standards	3	the second
Questions and discussion	Lectures/Class		Defining errors and fraud, identifying their types, the auditor's position, and planning the audit process.	3	the third
Questions and discussion	Lectures/Class		Auditor's worksheets	3	Fourth
Questions and discussion			Audit program	3	Fifth
Questions and discussion	Lectures/Class		Evidence in auditing, factors affecting its validity and sufficiency, types of evidence, and technical methods.	3	Sixth
Questions and discussion	Lectures/Class		Evidence in auditing, factors affecting its validity and sufficiency, types of evidence, and technical methods.	3	Seventh
Questions and discussion	Lectures/Class		Defining the concept of internal control and its elements	3	Eighth
Questions and discussion	Lectures/Class		Types of internal control, its methods, and methods of	3	Ninth

			examining internal control.		
Questions and discussion	Lectures/Class		Types of internal control, its methods, and methods of examining internal control.	3	tenth
Questions and discussion	Lectures/Class		Types of internal control, its methods, and methods of examining internal control.	3	eleventh
Questions and discussion	Lectures/Class		Auditor's Report	3	twelfth
Questions and discussion	Lectures/Class		Auditor's Report	3	thirteenth
Questions and discussion	Lectures/Class		Auditor's Report	3	fourteenth
Questions and discussion	Lectures/Class		Auditor's Report	3	fifteenth

Learning and teaching resources .143

Source details	Nature of the source
bookPrinciples of Auditing: Scientific Principles and Practical Practices, by Muhammad Tawfiq Muhammad	book
	prescribed books

Course Name .144	
Accounting for sources	
Course code .145	
177	
semester .146	
Second semester	
Date of preparation of description .147	
2026/ 9/19	
Available forms of attendance .148	
classrooms	
Number of study hours(College)or number of study units(College)According to the .149 study system	
4 hours	
Name of the course administrator(If more than one name is mentioned) .150	
Name of course coordinator(the -2 second) 2-e-mail Email:	name responsible The course(the first): -5 M. Mustafa Muhammad Jassim 2-e-mail Email:
Course objectives .151	
1- Understanding the activities of crude oil and natural gas extraction companiesAnd how to practice itFor its activity 2- familiarityAccounting system for crude oil and gas extraction companiesnatural . Deepening students' theoretical understanding" and in practice" For accounting treatmentsRelatedBy -3 extracting crude oil and natural gas	
strategicallyTEducation and learning .152	
KnowledgeAnd understanding Knowledge and understanding of relevant accounting concepts and proceduresBy extracting -1 natural resourcesOil gas(	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	Lectures	Characteristics of extractive industries activity and the nature of oil accounting	Characteristics of extractive industries and their accounting implications, and diminishing assets.Stages of oil extractiongas	4	the first
Questions and discussion	Lectures	Accounting system for companies IFRS-6 and oil	Accounting system for oil companiesThe accounting unit in oil accounting	4	the second
Questions and discussion	Lectures	Research and Exploration Phase	Expense classification	4	the third
Questions and discussion	Lectures	Research and Exploration Phase	Methods for handling research and exploration expenses	4	Fourth
Questions and discussion	Lectures	Research and Exploration Phase	Accounting treatment of expenses for machinery and research and exploration equipment	4	Fifth
Questions and discussion	Lectures	Research and Exploration Phase	Accounting treatment for non-prepared franchise agreements	4	Sixth

	Questions and discussion	Lectures	Well drilling and preparation for production phase	Accounting procedures for drilling and preparing wells for production	4	Seventh
	Questions and discussion	Lectures	Production stage	Accounting treatment of production stage revenues	4	Eighth
	Questions and discussion	Lectures	Production stage	Accounting treatment of production stage expenses	4	Ninth
	Questions and discussion	Lectures	Production stage	Methods of expiring productive contracts	4	tenth
	Questions and discussion	Lectures	Financial forces	Income statement	4	eleventh
	Questions and discussion	Lectures	Financial forces	General budget	4	twelfth
	Questions and discussion	Lectures		Midterm exams	4	thirteenth
	Questions and discussion	Lectures	The combined costs of crude oil and natural gas production	A theoretical introduction to methods of allocating shared costs	4	fourteenth
	Questions and discussion	Lectures	The combined costs of crude oil and natural gas production	Methods of allocating shared costs	4	fifteenth

Source details	Nature of the source
..	book
	prescribed books



Republic of Iraq
 Ministry of Higher Education and
 Scientific Research
 University of Basra
 College of Management and Economics
 University Quality Assurance and
 Performance Division



Course description for the fourth stage

For the 2025-2026 academic year

Description template

Course description template

Course Name .155	
Specialized accounting	
Course code .156	
semester .157	
the chapter Academic thefirst	
Date of preparation of description .158	
2026	
Available forms of attendance .159	
1-My presence(Inside the classroom) 3-Asynchronous electronic	
Number of study hours(College)or number of study units(College)According .160 to the study system	
5 hours per week	
Name of the course administrator(If more than one name is mentioned) .161	
Name of course coordinator(the -10 second) 2-e-mail Email:	name responsible The course(the first) -7 M. Mustafa Muhammad Al-Sunaidi 2-e-mail
Course objectives .162	

The course aims to introduce students to oil accounting and declining assets, their relationship to oil accounting, and the accounting treatment of exploration, extraction, and production expenses.

In addition to processing oil contracts

The course also aims to introduce accounting for agricultural activity, covering the concept of agricultural activity, its types, cost statements, and final accounts in agricultural activity.

Teaching and learning strategies .163

Encouraging students to collaborate with each other by forming diverse groups and sharing knowledge among them. .1

Course structure .164

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	Lectures	Accounting in agricultural activity / The concept of agricultural activity and its types	Understand the lesson correctly	5	the first
Questions and discussion	Lectures	Agricultural land leasing / Cash leasing / In-kind leasing	Understand the lesson correctly	5	the second
Questions and discussion	Lectures	Leasing method by sharecropping	Understand the lesson correctly	5	the third
Questions and discussion	Lectures	Humanitarian work and automated work	Understand the lesson correctly	5	Fourth
Questions and discussion	Lectures	Materials in agricultural activity and	Understand the lesson correctly	5	Fifth

		accounting for them			
Questions and discussion	Lectures	Agricultural cost lists	Understand the lesson correctly	5	Sixth
Questions and discussion	Lectures	Agricultural crop calculations	Understand the lesson correctly	5	Seventh
Questions and discussion	Lectures	Orchard and fruit garden accounts	Understand the lesson correctly	5	Eighth
Questions and discussion	Lectures	Livestock accounts	Understand the lesson correctly	5	Ninth
Questions and discussion	Lectures	fattening cattle	Understand the lesson correctly	5	tenth
Questions and discussion	Lectures	Dairy cattle	Understand the lesson correctly	5	eleventh
Questions and discussion	Lectures	Final accounts in agricultural establishments	Understand the lesson correctly	5	twelfth
Questions and discussion	Lectures	The concept of hotel activity	Understand the lesson correctly	5	thirteenth
Questions and discussion	Lectures	Bookkeeping and accounting treatments for hotel transactions	Understand the lesson correctly	5	fourteenth
Questions and discussion	Lectures	Measuring revenues and expenses in the hotel industry	Understand the lesson correctly	5	fifteenth
Learning and teaching resources .165					
Source details			Nature of the source		

Specialized Accounting / Dr. Thaer Al-Ghaban	book
	prescribed books

Course description template

Course Name .166	
accounting cost Advanced1	
Course code .167	
semester .168	
First semester	
Date of preparation of description .169	
2026/6/12	
Available forms of attendance .170	
1-My presence(Inside the classroom)	
Number of study hours(College)or number of study units(College)According .171 to the study system	
5 hours per week	
Name of the course administrator(If more than one name is mentioned) .172	
	name responsible The course(the first) -8 Prof. Dr. Faiha Abdul Khaliq 2-e-mail
Course objectives .173	

identification on censorship on elements Costs and Costs The competitor For elements Costs
and calculationDeviations in cost elements, whether materials, wages, or
indirect manufacturing costs

Teaching and learning strategies .174

Discussions within the classroom regarding the lecture
topic are training.Students, how to calculate
standard costs

Calculation Deviations and identificationOn its causes
evaluation Performance For sections Production

Course structure .175

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Question s/Discussion	a lecture		Terms and concepts in cost accounting WaysCosts)Total variable costs	5	the first
Question s/Discussion	a lecture		1. The concept and stages of control - 2. Control over costs and differencesBetween it and cost reduction	5	the second
Question s/Discussion	a lecture		Ways censorship on Costs	5	the third
Question s/Discussion	a lecture		analysis behavior Costs	5	Fourth
Question s/Discussion	a lecture		season Costs mixed to Costs variable and Fixed	5	Fifth

Questions/ Discussion	a lecture		concept Costs Standardization	5	Sixth
Questions/ Discussion	a lecture		Calculating standard costs Cost elements	5	Seventh
Questions/ Discussion			concept Deviations and Its implications	5	Eighth
Questions/ Discussion	a lecture		Deviations Materials Live	5	Ninth
Questions/ Discussion	a lecture		Deviations Wages Live	5	tenth
Questions/ Discussion	a lecture		Concept and preparation of a fixed budget flexible	5	eleventh
Questions/ Discussion	a lecture		Bilateral Deviation Analysis Method and the triple cost Additional	5	twelfth
Questions/ Discussion	a lecture		Method of analyzing 4D deviation For additional costs	5	thirteenth
Questions/ Discussion	a lecture		Partial costing method To record deviations	5	fourteenth

Question s/Discussion			Single cost method for recording Costs	5	fifteenth
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Learning and teaching resources .176	
Source details	Nature of the source
Advance cost accounting planning control/Dr. Hashim Ali Fayhaa.A.Mahmmod,Dr.Imad.A.Salman	book
	prescribed books

Course description template

Course Name .177	
Advanced Cost Accounting 2	
Course code .178	
semester .179	
Second semester	
Date of preparation of description .180	
2026/6/12	
Available forms of attendance .181	
1-My presence(Inside the classroom)	
Number of study hours(College)or number of study units(College)According to the study system .182	
5 hours per week	
Name of the course administrator(If more than one name is mentioned) .183	
Name of course coordinator(the -11 second) 2-e-mail Email:	name responsible The course(the first) -9 Prof. Dr. Faiha Abdul Khaliq 2-e-mail
Course objectives .184	
identificationDiscussing sales deviations and identifying activity costs; discussing production costs on schedule identification on Costs Quality identification on Costs Joint and Accidental	
Teaching and learning strategies .185	
Discussions within the classroom regarding the lecture topic are training.Students, how to calculate sales variances CalculationActivity costs, calculating on-time production Calculation Costs Quality	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	Lectures	Calculating and analyzing sales variance	Identifying sales deviations for a single product	5	the first
Questions and discussion	Lectures	Calculating and analyzing sales variance	Identifying deviations in the case of product modification	5	the second
Questions and discussion	Lectures	Calculating and analyzing sales variance	Preparing a standard cost list according to the overall theory	5	the third
Questions and discussion	Lectures	Calculating and analyzing sales variance	Preparing a standard cost list according to the variable theory	5	Fourth
Questions and discussion	Lectures	Technologies Costs Advanced	Activity-based costing system	5	Fifth
Questions and discussion	Lectures	Advanced costing techniques	system Production in the time Specific	5	Sixth
Questions and discussion	Lectures	Advanced costing techniques	Return costs	5	Seventh
Questions and discussion	Lectures	Technologies Costs Advanced	system Costs hybrid	5	Eighth
Questions and discussion	Lectures	Advanced costing techniques	cost Operations	5	Ninth

Questions and discussion	Lectures	Advanced costing techniques	Costs QualityPart the first	5	tenth
Questions and discussion	Lectures	Advanced costing techniques	Costs Quality/ Part the second	5	elev enth
Questions and discussion	Lectures	Advanced costing techniques	road Costs Targeted	5	twelft h
Questions and discussion	Lectures	Advanced costing techniques	Costs social	5	thirte enth
Questions and discussion	Lectures	Advanced costing techniques	Costs Joint	5	fourt eenth
Questions and discussion	Lectures	Advanced costing techniques	Incidental costs	5	fifteen nth

Learning and teaching resources .187

Source details	Nature of the source
Advance cost accounting planning & control/Dr. Hashim Ali Fayhaa A.Mahmmod, Dr. Imad A.Salman	book
	prescribed books

Course Name .188	
Managerial accounting	
Course code .189	
semester .190	
Date of preparation of description .191	
2026/6/12	
Available forms of attendance .192	
classrooms	
Number of study hours(College)or number of study units(College)According to the .193 study system	
5 hours	
Name of the course administrator(If more than one name is mentioned) .194	
Name of course coordinator(the .12 second) 2-e-mail Email:	ne responsible The course(the first): -6 dMohannad Mohamed Abdel-Mottaleb 2-e-mail
Course objectives .195	
<p>1 identificationOn the most important differences and similarities between financial and managerial accounting.</p> <p>2 Understanding the role of management accountants in the organization.</p> <p>3. Enabling the student to understand decision-making methods. 4. Enabling student from knowledge Methods to support Administration.</p>	
Teaching and learning strategies .196	
<p>- Tests Daily and QuarterlyFor students.</p> <p>-Exercises and activities inside the classroom. -Encouraging students to think and deduce.</p> <p>-Guiding students to the latest resources, in addition to what professional bodies in the field of accounting have achieved.</p>	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions / Discussion	a lecture	Concepts and principles of managerial accounting		5	the first
Questions / Discussion	a lecture	Concepts and principles of managerial accounting		5	the second
Questions / Discussion	a lecture	General classification of costs: Cost of the period Product costs, differential costing Revenue, opportunity cost, Sunk cost		5	the third

	Questions/Discussion	a lecture	General classification of costs: Period cost Product costs, differential cost and revenue, opportunity cost Sunk cost		5	Fourth
	Questions/Discussion	a lecture	First exam		5	Fifth
	Questions	a lecture	Cost behavior and cost function estimation		5	Sixth
	practical application	a lecture	Fundamentals of cost-volume and cost-sizing analysis (CVP) Break-even analysis, break-even		5	Seventh

			calculations, contribution margin, and contribution margin ratio			
	Questions/Discus sion		The importance of the contribution margin and its relationshipV P in the margin of safety and operating leverage		5	Eighth
	Questions/Discus sion	a lecture	Second exam		5	Ninth
	Questions/Discus sion	a lecture	The importance of the contribution margin and its relationshipV		5	tenth

			P in the margin of safety and operating leverage			
	Questions/Discussion	a lecture	The concept of the sales mix, the definition of the sales mix, sales mix analysis and sales mix ratios, contribution margin unit, and analysis assumptions CVP.		5	eleventh
	Questions/Discussion	a lecture	Sales mix concept, sales mix definition Sales, sales mix analysis and transactions Sales mix and contribution margin Unit, and assumptions		5	twelfth

			of analysisCVP.			
	Questions/Discus sion	a lecture	Decision– making and information related to adding and removing production lines and sectors The other and making a decision		5	thirteenth
	Questions/Discus sion	a lecture	Decision– making and related information, adding and removing production lines and other sections, and making a purchasing decision.		5	fourteenth

Exam 2	a lecture	Special order decisions		5	fifteenth
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Learning and teaching resources .198

Source details	Nature of the source
Managerial Accounting / Hansen & Mowen	book
	prescribed books

Course Name .199
Accounting theory
Course code .200
semester .201
semester
Date of preparation of description .202
2026/6/12
Available forms of attendance .203
classrooms

Number of study hours(College)or number of study units(College)According to the study system .204	
2 hours	
Name of the course administrator(If more than one name is mentioned) .205	
Name of course coordinator(the -13 second) 2-e-mail Email	name responsible The course(the first): -7 Assistant Professor Dr. Munther Jabbar Dagher 2-e-mail
Course objectives .206	
<p>The student will acquire knowledge in accounting topics and deal with them both theoretically and practically.</p> <p>The student gains experience in the field of knowledge in building accounting theory.</p> <p>- To give the student experience in dealing with various environmental problems and phenomena and how to handle them from an accounting perspective</p>	
Teaching and learning strategies .207	
<p>Daily tests for students</p> <p>Exercises and activities within the lesson</p> <p>- Guiding students to the latest resources, in addition to what professional bodies in the field of accounting have achieved.</p>	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions / Discussion	a lecture	Introduction and historical overview of accounting and accounting theory		2	the first
Questions / Discussion	a lecture	Introduction and historical overview of accounting and accounting theory		2	the second
Questions / Discussion	a lecture	Introduction and historical overview of accounting and accounting theory		2	the third
Questions/Discussion	a lecture	Methods of building accounting theory and research		2	Fourth
Questions/Discussion	a lecture	Methods of building accounting theory and research		2	Fifth
Questions/Discussion	a lecture	Methods of building accounting theory and research		2	Sixth
Questions/Discussion	a lecture	Conceptual framework of accounting		2	Seventh

Exam 1		objectives framework conceptual For accounting Goals		2	Eighth
Questions/Discussion	a lecture	Conceptual framework of accounting objectives		2	Ninth
Questions/Discussion	a lecture	Concepts, assumptions , principles		2	tenth
Questions/Discussion	a lecture	Accounting functions and measureme nt		2	eleventh
Questions/Discussion	a lecture	Accounting disclosure		2	twelfth
Questions/Discussion	a lecture	Accounting for inflation, income, and value		2	thirteenth
Questions/Discussion	a lecture	Accounting for inflation, income, and value		2	fourteenth
Exam 2	a lecture			2	fifteenth

Learning and teaching resources .209

Source details	Nature of the source
Accounting Theory, Al-Shirazi et al., 1990	book
-2 Introduction to Accounting Theory: Conceptual Framework - Practical Applications, Ahmed Halawa, 2013 Accounting Theory, Riyadh Al-Abdullah and Talal Al-Jajawi, 2009	prescribed books

Course Name .210

International Accounting

Course code .211	
semester .212	
First semester	
Date of preparation of description .213	
2026/6/12	
Available forms of attendance .214	
classrooms	
Number of study hours(College)or number of study units(College)According to the .215 study system	
Name of the course administrator(If more than one name is mentioned) .216	
Name of course coordinator(the -14 second) 2-e-mail Email:	name responsible The course(the first): -8 Prof. Dr. Munther Jabbar Dagher 2-e-mail Email:
Course objectives .217	
<p>The student acquires knowledge in international accounting and deals with it theoretically and practically.</p> <p>The student gains experience in the field of knowledge of International Financial Reporting Standards, which helps in preparing financial reports.</p>	
Teaching and learning strategies .218	
<p>Daily tests for students</p> <ul style="list-style-type: none"> - Exercises and activities within the lesson - Guiding students to the latest resources, in addition to what professional bodies in the field of accounting have achieved. 	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	Lectures/Class	Conceptual framework of financial accounting	Acquiring knowledge and skills in the field of financial reporting standards	2	the first
Questions and discussion	Lectures/Class	Conceptual framework of financial accounting	Ability to prepare financial reports	2	the second
Questions and discussion	Lectures/Class	International AccountingA historical overview of accounting	- The ability to deal with Accounting topics Theoretically and practically	2	the third
Questions and discussion	Lectures/Class	International Accounting: A Historical Overview		2	Fourth
Questions and discussion		Accounting and culture		2	Fifth
Questions and discussion	Lectures/Class	Accounting and Culture		2	Sixth
Questions and discussion	Lectures/Class	Factors affecting accounting differences		2	Seventh
Questions and discussion	Lectures/Class	Factors affecting accounting differences		2	Eighth

Questions and discussion	Lectures/Class	Factors affecting accounting differences		2	Ninth
Questions and discussion	Lectures/Class	translation Currencies foreign		2	tenth
Questions and discussion	Lectures/Class	Foreign currency translation		2	eleventh
Questions and discussion	Lectures/Class	Foreign currency translation		2	twelfth
Questions and discussion	Lectures/Class	Price conversion		2	thirteenth
Questions and discussion	Lectures/Class	Price conversion		2	fourteenth
Questions and discussion	Lectures/Class	Price conversion		2	fifteenth

Learning and teaching resources .220

Source details	Nature of the source
	book: International Accounting, Tajaw et al. (2015)
	prescribed books

International Financial Reporting Standards	
Course code .222	
semester .223	
Date of preparation of description .224	
2026/6/12	
Available forms of attendance .225	
classrooms	
Number of study hours(College)or number of study units(College)According to the .226 study system	
5 hours	
Name of the course administrator(If more than one name is mentioned) .227	
Name of course coordinator(the -15 second) 2-e-mail Email:	name responsible The course(the first): -9 Assistant Professor Dr. Munther Jabbar Dagher 2-e-mail
Course objectives .228	
<p>The student acquires knowledge of International Financial Reporting Standards and deals with them theoretically and practically.</p> <p>- The student gains experience in the field of knowledge of International Financial Reporting Standards, which helps in preparing financial reports.</p>	
Teaching and learning strategies .229	
<p>Daily tests for students</p> <p>- Exercises and activities within the lesson</p> <p>- Guiding students to the latest resources, in addition to what professional bodies in the field of accounting have achieved.</p>	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	Lectures	Conceptual framework of financial accounting		5	the first
Questions and discussion	Lectures	International Financial Reporting Standard 3: Business Combinations		5	the second
Questions and discussion	Lectures	International Financial Reporting Standard 7: Financial Instruments - Disclosure		5	the third
Questions and discussion	Lectures	International Financial Reporting Standard 9: Financial Instruments - Measurement		5	Fourth
Questions and discussion	Lectures	International Financial Reporting Standards8. Operational Sectors		5	Fifth
Questions and discussion	Lectures	International Financial Reporting Standards10 Consolidated Financial Statements		5	Sixth
Questions and discussion	Lectures	International Financial Reporting Standard 11:		5	Seventh

			Combined Arrangements			
	Questions and discussion	Lectures	International Financial Reporting Standard 13: Fair Value		5	Eighth
	Questions and discussion	Lectures	International Financial Reporting Standard 13: Fair Value		5	Ninth
	Questions and discussion	Lectures	International Financial Reporting Standard 15: Revenue from Customer Contracts		5	tenth
	Questions and discussion	Lectures	International Financial Reporting Standard 15: Revenue from Customer Contracts		5	eleventh
	Questions and discussion	Lectures	International Financial Reporting Standard 15: Revenue from Customer Contracts		5	twelfth
	Questions and discussion	Lectures	International Financial Reporting Standard 16: Leases		5	thirteenth
	Questions and discussion	Lectures	International Financial Reporting Standard 16: Leases		5	fourteenth

Questions and discussion	Lectures	International Financial Reporting Standard 16: Leases		5	fifteenth
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Learning and teaching resources .231

Source details	Nature of the source
	book: Dr. Jumaa Fallah Humaidat, International Financial Reporting Standards Expert
	prescribed books

Course Name .232	
Standards Local audit	
Course code .233	
semester .234	
Second semester	
Date of preparation of description .235	
2026/6/12	
Available forms of attendance .236	
classrooms	
Number of study hours(College)or number of study units(College)According to the .237 study system	
2 hours per week	
Name of the course administrator(If more than one name is mentioned) .238	
Name of course coordinator(the -16 second) 2-e-mail Email:	name responsible The course(the first): -10 M.M. Muhannad Diaa -11 2-e-mail Email:
Course objectives .239	
<p>The student gains knowledge of the local auditing standards used in the field.</p> <ul style="list-style-type: none"> - To increase the student's knowledge of internal control and the process of evaluating internal control systems. -Presenting practical cases from real-world auditing processes. - Presenting practical case studies on how to prepare reports and fill out official forms of various types. - To give the student experience in dealing with auditing processes and the standards that both the auditor and the field of work must possess. 	
Teaching and learning strategies .240	
<p>Daily tests for students</p> <ul style="list-style-type: none"> - Exercises and activities within the lecture - Guiding students to the latest resources, in addition to what professional bodies have achieved in the field of auditing. 	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	Lectures	• Guide No. (3) Basic Auditing Standards	Acquiring knowledge and skills in the field Auditing		the first
Questions and discussion	Lectures	• Guide No. (3) Basic Auditing Standards	The ability to conduct the audit process		the second
Questions and discussion	Lectures	• Guide No. (6) Planning and Supervising the Audit Process	- Ability to handle With audit issues Theoretically and practically		the third
Questions and discussion	Lectures	• Guide No. (6) Planning and Supervising the Audit Process			Fourth
Questions and discussion	Lectures	• Guide No. (4) Study and Evaluation of the Internal Control System			Fifth
Questions and discussion	Lectures	• Guide No. (4) Study and Evaluation of the Internal Control System			Sixth
Questions and discussion	Lectures	• Documentation Guide No. (5)			Seventh
Questions and discussion	Lectures	• Documentation Guide No. (5)			Eighth
Questions and discussion	Lectures	• Guide No. (2) Auditor's Report on Financial Statements			Ninth

Questions and discussion	Lectures	• Guide No. (2) Auditor's Report on Financial Statements			tenth
Questions and discussion	Lectures	• Guide No. (1) The auditor's responsibility for subsequent events			eleventh
Questions and discussion	Lectures	• Guide No. (1) The auditor's responsibility for subsequent events			twelfth
Questions and discussion	Lectures	• Guide No. (7) Subsequent Events			thirteenth
Questions and discussion	Lectures	• Guide No. (7) Subsequent Events			fourteenth
Questions and discussion	Lectures	• Guide No. (7) Subsequent Events			fifteenth

Learning and teaching resources .242

Source details	Nature of the source
	book: Local auditing standards issued by the Iraqi Local Standards Council
	prescribed books

Course description template

Course Name .243	
Accounting Information Systems	
Course code .244	
semester .245	
Second semester	
Date of preparation of description .246	
2026/6/12	
Available forms of attendance .247	
1-My presence(Inside the classroom)	
Number of study hours(College)or number of study units(College)According to the study system .248	
3 hours per week	
Name of the course administrator(If more than one name is mentioned) .249	
Name of course coordinator(the second) 2-e-mail Email:	Name of course coordinator(the second) A.M. Kifah Jabbar Al-Shukr 2-e-mail Email:
Course objectives .250	
- Presenting the theoretical framework of accounting information systems - To equip the student with the ability to understand and use accounting information systems. - To broaden the student's knowledge of accounting information systems.	
Teaching and learning strategies .251	
Daily tests for students - Exercises and activities within the lesson	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Ask questions	a lecture+discussion	Introduction to Accounting Information Systems	Introduction to Accounting Introduction to accounting terminology Definition of types of accounting Introduction to the budget equation Introduction to financial transaction processing	3	the first
Ask questions	a lecture+discussion	The system, its elements, functions, and activities		3	the second
Short tests	a lecture+discussion	Main types of transactions for an accounting information system		3	the third
Ask questions	a lecture+discussion	The importance of techniques for developing and documenting accounting information		3	Fourth
Ask questions	a lecture+discussion	Data flow diagram		3	Fifth
Ask questions	a lecture+discussion	Flowcharts		3	Sixth
Ask questions	a lecture+discussion	Data input and storage And treating it		3	Seventh
Ask questions	a lecture+discussion	Information system outputs Accountant		3	Eighth

Ask questions	a lecture+discussion	database		3	Ninth
Ask questions	a lecture+discussion	Accounting Information Systems Subsystems		3	tenth
Ask questions	a lecture+discussion	Revenue cycle		3	eleventh
Ask questions	a lecture+discussion	Expenditure cycle		3	twelfth
Ask questions	a lecture+discussion	Wage processing, both manual and automated systems		3	thirteenth
Ask questions	a lecture+discussion	Production cycle		3	fourteenth
		General ledger systems and financial reporting			fifteenth

Learning and teaching resources .253

Source details	Nature of the source
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**Fundamentals of Accounting
Information Systems / Prof. Dr.
Ibrahim Jazrawi, Dr. Amer Al-Janabi**

book

prescribed books