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

Academic program and course description

College of Management and Economics

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: CollegeManagement and Economics

Scientific Department: Department ccounting...........................

Name of academic or professional program: Bachelor of Science Accounting........

Final degree title: Bachelor of Science in Economics.....

Academic system: Annual

Description prepared date: 2025/10/15

Date the file was filled: 2026/ 1/22

the signature	**the signature**
Name of the Assistant Dean for Scientific Affairs:Dr. Ammar Yousif Dhicher	**Name of Department Head:Dr. Ali Taha Yassin**
the date:11/1/2026	**the date:22/1/2026**

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 27/1/2026

the signature

Dean's approval

Prof. Dr. Abdul Hussein Tawfiq Shibli

Program Vision .1
The College of Management and Economics, through its academic departments, strives to develop and improve learning and teaching outcomes to align with the labor market and prepare graduates equipped with theoretical and practical skills that contribute to supporting institutional work in the public and private sectors. The College of Management and Economics seeks to achieve its vision through its academic specializations, and also aims to...

Program message .2
Working to prepare and graduate leading scientific and leadership competencies in the field of economic sciences and in developing the knowledge base in the field of scientific research in the field of economics to serve the local, regional and international community, as well as training and refining the minds of students scientifically and intellectually, and emphasizing social and cultural values and responding to the requirements of the local market.

Program objectives .3

Program accreditation .4

Other external influences .5
nothing

Program structure .6

comments *	Percentage	Study unit	Number of courses	Program structure
				Institutional requirements
				College requirements

				Department requirements
				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**

Expected learning outcomes of the program .8	
Knowledge	
Skills	
Values	

Teaching and learning strategies **.9**
-

Assessment methods **.10**

						Faculty .11
						Faculty members
Faculty preparation		**Special requirements/skills (if any)**		**Specialization**		**academic rank**
lecturer	**angel**			**private**	**general**	
						Mr

Professional Development
Orienting new faculty members
Professional development of faculty members

12.Admission standard

13.Key sources of information about the program

Source type	Source details	T

15.Program development plan

The college and the academic department develop a curriculum development plan that aligns with real-world business requirements and practical needs, thus contributing to meeting the demands of the job market. Therefore, the department strives to...The department name is mentioned.To prepare a scientifically-based development plan that seeks to prepare and develop graduating students in a way that aligns with the outcomes of education and learning, making them effective. We can place the development plan within the following dimensions:

1-

2-

3-

4-

5-

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				

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

First stage

Course description template

Course Name .1	
Principles of Financial Accounting 1	
Course code .2	
semester .3	
First semester	
Date of preparation of description .4	
2026/6/25	
Available forms of attendance .5	
1-My presence	
Number of study hours (total) or number of study units (total) according to the study system .6	
75 quarterly hours: 5 hours per week	
Name of the course coordinator (if there is more than one name, please mention it) .7	
1- Name of the course coordinator (second)	1- Name of the course coordinator (first) Prof. Dr. Ali Majid 2- Email Email:
Course objectives .8	
1- Enabling students to knowAccounting principles 2-Enabling students to understand accounting entry methods 3-Enabling students to understand relevant economic theories 4-Empowering students with the ability to analyze financial data 5- Enabling students to analyze the company's accounting situation	
Teaching and learning strategies .9	
1-Daily tests for students. 2-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 .10

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	In-person lectures	Principles of Accounting	Introduction to Accounting and the Business Environment	5	the first
Questions and discussion	In-person lectures		Accounting functions and users of accounting information	5	the second
Questions and discussion	In-person lectures		The scientific aspect of accounting: its objectives, principles, and assumptions of single-entry bookkeeping.	5	the third
Questions and discussion	In-person lectures		accounting equation	5	Fourth
Questions and discussion	In-person lectures		Double entry – documents and records	5	Fifth
Questions and discussion	In-person lectures	Recording financial transactions	accounting records	5	Sixth
Questions and discussion	In-person lectures		Accounting cycle – transaction analysis Recording – Posting – Balancing – Trial Balance	5	Seventh
Questions and discussion	In-person lectures		Accounting for company formation – providing, increasing, and reducing capital	5	Eighth
Questions and discussion	In-person lectures		Personal withdrawals, loans, and interest	5	Ninth
			Midterm exam	5	tenth
Questions and discussion	In-person lectures		Revenue and capital expenditures	5	eleventh

Questions and discussion	In-person lectures		Accounting for goods (inventory): purchases, returns, and allowances	5	twelfth
Questions and discussion	In-person lectures		Sales, returns, and allowances	5	thirteenth
Questions and discussion	In-person lectures		Business discount Cash discount - quantity	5	fourteenth
			Final exams	5	fifteenth

Learning and teaching resources .11

Source details	Nature of the source
Principles of Financial Accounting 1 – Dr. Alaa Abdul Hussein and Dr. Elham Al-Shawi	**book**
A document prepared by the instructor	**prescribed books**

1-Course Name
Principles of Financial Accounting 2
2-Course code
3-semester
Second semester
4-Date of preparation of description
2026/6/25

5-Available forms of attendance
1-My presence
6-Number of study hours (total) or number of study units (total) according to the study system
75 quarterly hours: 5 hours per week
7-Name of the course coordinator (if there is more than one name, please mention it)

1- Name of the course coordinator (second) M.M. Ali Adnan 2- Email Email:	1- Name of the course coordinator (first) Prof. Dr. Ali Majid 2- Email Email:

8-Course objectives
1- Enabling students to knowAccounting principles 2-Enabling students to understand accounting entry methods 3-Enabling students to understand relevant economic theories 4-Empowering students with the ability to analyze financial data 5- Enabling students to analyze the company's accounting situation
9-Teaching and learning strategies
1-Daily tests for students. 2-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.

10-Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	In-person lectures	Principles of Accounting	Accounting for commercial papers	5	the first
Questions and discussion	In-person lectures		Accounting for commercial papers	5	the second
Questions and discussion	In-person lectures		Accounting for non-current assets	5	the third
Questions and discussion	In-person lectures		Sale and exchange of non-current assets	5	Fourth
Questions and discussion	In-person lectures		Accounting for the impairment of non-current assets	5	Fifth
Questions and discussion	In-person lectures	Recording financial transactions	Accounting for prepaid and accrued expenses	5	Sixth
Questions and discussion	In-person lectures		Accounting for revenues received in advance and accrued	5	Seventh
Questions and discussion	In-person lectures		Accounting errors – their types and causes	5	Eighth
Questions and discussion	In-person lectures		Methods for addressing and correcting accounting errors	5	Ninth
			Midterm exam	5	tenth
Questions and discussion	In-person lectures		trial balance	5	eleventh
Questions and discussion	In-person lectures		Final accounts, financial statements	5	twelfth
Questions and discussion	In-person lectures		Trading account	5	thirteenth

Questions and discussion	**In-person lectures**		**Profit and Loss Account**	**5**	**fourteenth**
			Final exams	**5**	**fifteenth**

11- Learning and teaching resources

Source details	Nature of the source
Principles of Financial Accounting 1 – Dr. Alaa Abdul Hussein and Dr. Elham Al-Shawi	**book**
A document prepared by the instructor	**prescribed books**

1-Course Name
Principles of Business Administration
2-Course code
3-semester
First semester
4-Date of preparation of description
2026/6/25

5-Available forms of attendance
1-My presence
6-Number of study hours (total) or number of study units (total) according to the study system
45Seasonal hour3hours per week
7-Name of the course coordinator (if there is more than one name, please mention it)

1- Name of the course coordinator (second) millimeterAhmed Riyad Nasser 2- Email Email:	1- Name of the course coordinator (first) M.M. Zainab Makki 2- Email Email:

8-Course objectives
1- Enabling students to know The concept of management and its types 2-Enabling students to knowManager's jobs 3- Preparing students for future administrative work as subordinates and superiors 4-The graduate's contribution to enhancing the efficiency and effectiveness of the organizations they work for, whether in banks or other financial institutions.
9-Teaching and learning strategies
1-Knowing how to utilize available resources to achieve goals. 2-Exercises and activities within the lesson. Working within a team of individuals with an understanding and knowledge of the interactive relationships between them

10-Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	In-person lectures	The concept of management	Nature of management	3	the first
Questions and discussion	In-person lectures		Manager's tasks	3	the second
Questions and discussion	In-person lectures		The evolution of management thought	3	the third
Questions and discussion	In-person lectures		Management in a changing environment	3	Fourth
Questions and discussion	In-person lectures		Planning	3	Fifth
Questions and discussion	In-person lectures	TypesPlannin g	Strategic planning	3	Sixth
Questions and discussion	In-person lectures		Operational plan	3	Seventh
Questions and discussion	In-person lectures		organization	3	Eighth
Questions and discussion	In-person lectures		Information and decision-making	3	Ninth
			Midterm exam	3	tenth
Questions and discussion	In-person lectures		Organizational structure	3	eleventh
Questions and discussion	In-person lectures		Types of organizational structures	3	twelfth
Questions and discussion	In-person lectures		Leadership	3	thirteenth

Questions and discussion	In-person lectures		Motivation	3	fourteenth
			Final exams	3	fifteenth

11- Learning and teaching resources

Source details	Nature of the source
Principles of Business Administration, by Dr. Khalil Al-Shammaa	**book**
A document prepared by the instructor	**prescribed books**

1-Course Name
Economy
2-Course code
3-semester
First semester
4-Date of preparation of description
2026/6/25
5-Available forms of attendance

1-My presence
6-Number of study hours (total) or number of study units (total) according to the study system
30 semester hours, 2 hours per week
7-Name of the course coordinator (if there is more than one name, please mention it)

1- Name of the course coordinator (second) millimeterEmad Sami 2- Email Email:	1- Name of the course coordinator (first) millimeter. Falah Harijah religions 2- Email Email:

8-Course objectives
1- Enabling students to know Presenting and explaining the theoretical framework of economics 2-Enabling students toExplaining the practical framework of economics and how resources are allocated among members of society 3-Enabling students toKnowledge of contributionEconomics involves analyzing decisions made by individuals, governments, and companies. 4-Economics focuses on analyzing the decision-making process for allocating limited resources in light of diverse human needs.
9-Teaching and learning strategies
1-Daily tests for students. 2-Exercises and activities within the lesson. 3-Student guidanceUpdating his information and giving him new suggestions

10-Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	In-person lectures	Economic concepts	Economics course vocabulary	2	the first
Questions and discussion	In-person lectures		Economic concepts	2	the second
Questions and discussion	In-person lectures		Types of economic analysis A - Microeconomics	2	the third
Questions and discussion	In-person lectures		B- Macroeconomics	2	Fourth
Questions and discussion	In-person lectures		Types of Economy A- Descriptive b) Analytical c) Applied	2	Fifth
Questions and discussion	In-person lectures	Types of economic goods	Types of economic goods a- Free goods B- Consumer goods C- Competitive and complementary d- Necessary and optional	2	Sixth
Questions and discussion	In-person lectures		demand	2	Seventh
Questions and discussion	In-person lectures		NDemand theory; Law of demand	2	Eighth
Questions and discussion	In-person lectures		Factors affecting demand	2	Ninth
			Midterm exam	2	tenth
Questions and discussion	In-person lectures	theflexibility	Price elasticity of demand	2	eleventh

Questions and discussion	**In-person lectures**		**degrees of flexibility**	**2**	**twelfth**
Questions and discussion	**In-person lectures**		**Income flexibility**	**2**	**thirteenth**
Questions and discussion	**In-person lectures**		**Cross-flexibility width**	**2**	**fourteenth**
			Final exams	**2**	**fifteenth**

11- Learning and teaching resources

Source details	Nature of the source
Ahmed, Abdul Ghafour Ibrahim, Principles of Economics	**book**
A document prepared by the instructor	**prescribed books**

1-Course Name
Calculators 1
2-Course code
3-semester
First semester
4-Date of preparation of description
2026/6/25
5-Available forms of attendance

1-My presence
6-Number of study hours (total) or number of study units (total) according to the study system
4 hours per week
7-Name of the course coordinator (if there is more than one name, please mention it)

1- Name of the course coordinator (second) 2- Email Email:	1- Name of the course coordinator (first) M.M. Ru'a Nabil Sa'doun 2- Email Email:

8-Course objectives
1-presentationExplanation of the theoretical framework of computer science 2-Defining the practical framework for computer science 3- To equip the student with the ability to understand and use the tools of the theoretical framework for computer science.
9-Teaching and learning strategies
1-Daily tests for students 2-Exercises and activities within the lesson.
10-Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	**In-person lectures**		**The concept of a computer, stages of the computer lifecycle**	**4**	**the first**
Questions and discussion	**In-person lectures**		**Computer Generations Evolution**	**4**	**the second**
Questions and discussion	**In-person lectures**		**Advantages of computers and their uses**	**4**	**the third**
Questions and discussion	**In-person lectures**		**Computer classification by purpose, size, and type**	**4**	**Fourth**
Questions and discussion	**In-person lectures**		**Computer components**	**4**	**Fifth**

Questions and discussion	In-person lectures		Computer hardware	4	Sixth
Questions and discussion	In-person lectures		Software entities	4	Seventh
Questions and discussion	In-person lectures		Ethics of the digital world, forms of abuse, computer security, computer privacy	4	Eighth
Questions and discussion	In-person lectures		Computer software licenses and their types, intellectual property, cyber hacking, malware, the most important steps needed to protect against hacking operations.	4	Ninth
			Midterm exam	4	tenth
Questions and discussion	In-person lectures		The harmful effects of computers on health	4	eleventh
Questions and discussion	In-person lectures		Your personal computer: Computer security concepts and software licenses	4	twelfth
Questions and discussion	In-person lectures		Definition of an operating system, its functions, objectives, and classification.	4	thirteenth
Questions and discussion	In-person lectures		Operating systemWindows 7Installation requirements, new features, and desktop components	4	fourteenth
			Final exams	4	fifteenth

11- Learning and teaching resources

Source details	Nature of the source

Computer basics and applicationsOffice(Part One)	book
A document prepared by the instructor	prescribed books

1-Course Name
Calculators2
2-Course code
3-semester
First semester
4-Date of preparation of description
2026/6/25
5-Available forms of attendance
1-My presence
6-Number of study hours (total) or number of study units (total) according to the study system
4 hours per week
7-Name of the course coordinator (if there is more than one name, please mention it)

1- Name of the course coordinator (second) 2- Email Email:	1- Name of the course coordinator (first) M.M. Ru'a Nabil Sa'doun 2- Email Email:

8-Course objectives
1-presentationExplanation of the theoretical framework of computer science 2-Defining the practical framework for computer science 3- To equip the student with the ability to understand and use the tools of the theoretical framework for computer science.
9-Teaching and learning strategies
1-Daily tests for students 2-Exercises and activities within the lesson.

10-Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	In-person lectures		Running Microsoft Excel 2010, Microsoft Excel 2010 interface, mouse pointer shapes, File tab File	4	the first
Questions and discussion	In-person lectures		Home page tab HomeThe folder setClipboard, font setFontAlignment groupalignment	4	the second
Questions and discussion	In-person lectures		Group number NumberA collection of patternsStyles group of cellsCellsEditing GroupEditingPage Layout tabPage Layout	4	the third
Questions and discussion	In-person lectures		SettingThemesPage setup groupPage SetupA set of resizing options for the purpose of fit.Select to FitPaper options setSheet Optionsarrangement setArrange, directionsHelp	4	Fourth
Questions and discussion	In-person lectures		Insert tabinsert tabSet of tablestablesTable reportPivot TablePlan reportPivot Chart	4	Fifth
Questions and discussion	In-person lectures		A collection of illustrationsillustrationsImage Tools tab	4	Sixth
Questions and discussion	In-person lectures		Set of diagramsChartsChart Tools - DesignDesign TabChart Tools tab - LayoutLayout	4	Seventh

			TabChart Tools tab - FormattingFormat Tabindicator line setSparkline		
Questions and discussion	In-person lectures		Filtering agent groupfiltera set of linkslinksa set of symbolssymbols	4	Eighth
Questions and discussion	In-person lectures		Formulas tabFormulas TabFunctions Library CollectionFunction Library	4	Ninth
			Midterm exam	4	tenth
Questions and discussion	In-person lectures		Rules for writing mathematical formulas, comparison and reference operators, statementsIf policewoman	4	eleventh
Questions and discussion	In-person lectures		The set of known namesDefined NamesFormula verification setFormula Audition	4	twelfth
Questions and discussion	In-person lectures		Account GroupCalculationData tab	4	thirteenth
Questions and discussion	In-person lectures		External data fetch group, contact group, descriptive sort groupSort & FilterData Tools SetData ToolsWhat-if analysis, outline setOtline	4	fourteenth
			Final exams	4	fifteenth

11- Learning and teaching resources

Source details	Nature of the source

book	**Computer basics and applicationsOffice**
prescribed books	A document prepared by the instructor

1-Course Name
mathematics
2-Course code
3-semester
First semester
4-Date of preparation of description
2026/6/25
5-Available forms of attendance
1-My presence
6-Number of study hours (total) or number of study units (total) according to the study system
3 hours per week 45 semester hours
7-Name of the course coordinator (if there is more than one name, please mention it)

1- Name of the course coordinator (first) M.M. Tabarak Qasim Ibrahim 2- Email Email:	1- Name of the course coordinator (second) 2- Email Email:

8-Course objectives
1-presentationExplanation of the theoretical framework of mathematics 2-Defining the practical framework of mathematics 3- To equip the student with the ability to understand and use the tools of the theoretical framework of mathematics.
9-Teaching and learning strategies

1-Daily tests for students
2-Exercises and activities within the lesson.

10-Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	In-person lectures		Chapter 1: Sets, Definition and Basic Concepts	3	the first
Questions and discussion	In-person lectures		Algebraic operations on groups Practical exercises	3	the second
Questions and discussion	In-person lectures		Chapter Two: Functions and Goals, Definition of a Function, Types of Functions	3	the third
Questions and discussion	In-person lectures		Goals and continuity	3	Fourth
Questions and discussion	In-person lectures		Practical exercises	3	Fifth
Questions and discussion	In-person lectures		Chapter Three: Differentiation, Derivatives, Laws of the Derivative	3	Sixth
Questions and discussion	In-person lectures		Differentiation, applied exercises	3	Seventh
Questions and discussion	In-person lectures		Use of derivatives in management	3	Eighth
Questions and discussion	In-person lectures		Chapter Four: Curve Analysis, Increasing and Decreasing Functions	3	Ninth
			Midterm exam	3	tenth
Questions and discussion	In-person lectures		Extreme values, concavity and inversion points, practical exercises	3	eleventh

Questions and discussion	In-person lectures		Chapter Five: Integration, Basic Integration Formulas	3	twelfth
Questions and discussion	In-person lectures		Practical exercises	3	thirteenth
Questions and discussion	In-person lectures		Chapter 6: Vectors and Matrices, Algebraic Operations on Matrices and Vectors, Matrix Transposition	3	fourteenth
			Final exams	3	fifteenth

11- Learning and teaching resources

Source details	Nature of the source
Principles of mathematics for administrators	**book**
A document prepared by the instructor	**prescribed books**

1-Course Name
Accounting readings
2-Course code
3-semester
Second semester
4-Date of preparation of description
2026/6/25
5-Available forms of attendance

1-My presence
6-Number of study hours (total) or number of study units (total) according to the study system
4hours per week
7-Name of the course coordinator (if there is more than one name, please mention it)

1- Name of the course coordinator (second) M.M. Ahmed Riad Nasser 2- Email Email:	1- Name of the course coordinator (first) M.M. Zainab Makki Saud 2- Email Email:

8-Course objectives
1-Introduction to Accounting 2-Introduction to accounting terminology 3- Definition of types of accounting 4-Introduction to the budget equation
9-Teaching and learning strategies
1-Daily tests for students 2-Exercises and activities within the lesson.

10-Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	In-person lectures		Definition of accounting	4	the first
Questions and discussion	In-person lectures		Users of accounting information	4	the second
Questions and discussion	In-person lectures		ANoAAccounting	4	the third
Questions and discussion	In-person lectures		Account classification	4	Fourth
Questions and discussion	In-person lectures		Generally Accepted Accounting Principles	4	Fifth
Questions and discussion	In-person lectures		accounting equation	4	Sixth
Questions and discussion	In-person lectures		accounting equation	4	Seventh
Questions and discussion	In-person lectures		Recording financial transactions	4	Eighth
Questions and discussion	In-person lectures		Recording financial transactions	4	Ninth
			Midterm exam	4	tenth
Questions and discussion	In-person lectures		Recording financial transactions	4	eleventh
Questions and discussion	In-person lectures		Ledger	4	twelfth
Questions and discussion	In-person lectures		trial balance	4	thirteenth

Questions and discussion	In-person lectures		Correcting accounting errors	4	fourteenth
			Final exams	4	fifteenth

11- Learning and teaching resources

Source details	Nature of the source
ACCOUNTING	**book**
A document prepared by the instructor	**prescribed books**

1-Course Name
Arabic
2-Course code
3-semester
Second semester
4-Date of preparation of description
2026/6/25
5-Available forms of attendance
1-My presence

6-Number of study hours (total) or number of study units (total) according to the study system
2 hours per week / 30 hours per semester
7-Name of the course coordinator (if there is more than one name, please mention it)

1- Name of the course coordinator (second) 2- Email Email:	1- Name of the course coordinator (first) Dr. Abbas Abdulaziz Sayhood 2- Email Email:

8-Course objectives
1-The students were able to gain knowledge and understanding of Arabic grammar rules. 2-Enabling students to acquire knowledge and understanding of Arabic literature 3- Enabling students to acquire knowledge and understanding of the science of rhetoric in Arabic eloquence. 4-The students were able to gain knowledge and understanding of spelling rules.
9-Teaching and learning strategies
orrecting students' speech and protecting them from errors in speech, forming und linguistic habits in them, as well as developing their linguistic wealth thanks to what they study in terms of sentence structures. 2-Exercises and activities within the lesson.

10-Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	In-person lectures		Original and secondary diacritical marks	2	the first
Questions and discussion	In-person lectures		What is declined with letters - the dual and what is attached to it -	2	the second
Questions and discussion	In-person lectures		Masculine plural and its related forms	2	the third
Questions and discussion	In-person lectures		The five names	2	Fourth
Questions and discussion	In-person lectures		Types of sentences / nominal sentences - The verbal sentence	2	Fifth
Questions and discussion	In-person lectures		The particles that modify the verb – “kana” and its sisters – number	2	Sixth
Questions and discussion	In-person lectures		The verb and its parts / The five verbs - Jussive particles of the imperfect tense	2	Seventh
Questions and discussion	In-person lectures		The subject and the passive subject - the direct object / the absolute object	2	Eighth
Questions and discussion	In-person lectures		Islamic perspectives on poetry - Definition of literature	2	Ninth
			Midterm exam	2	tenth
Questions and discussion	In-person lectures		Literature divisions - Literary periods	2	eleventh
Questions and discussion	In-person lectures		Poetic purposes and examples thereof The Hangings	2	twelfth

Questions and discussion	**In-person lectures**		**Imru' al-Qays / Al-Farazdaq / Al-Mutanabbi / Hassan ibn Thabit / Al-Sharif al-Radi / Badr Shakir al-Sayyab**	**2**	**thirteenth**
Questions and discussion	**In-person lectures**		**The rhetorical devices / antithesis / alliteration / rhyme / open and closed taa**	**2**	**fourteenth**
			Final exams	**4**	**fifteenth**

11- Learning and teaching resources

Source details	Nature of the source
Comprehensive collection of Arabic lessons – History of Arabic Literature The essence of rhetoric – clear spelling	**book**
A document prepared by the instructor	**prescribed books**

1-Course Name
Public finance
2-Course code
3-semester
Second semester
4-Date of preparation of description

2026/6/25
5-Available forms of attendance
1-My presence
6-Number of study hours (total) or number of study units (total) according to the study system
2 hours per week / 30 hours per semester
7-Name of the course coordinator (if there is more than one name, please mention it)

1- Name of the course coordinator (first) millimeterFalah Harijah religions 2- Email Email:	1- Name of the course coordinator (second) millimeterEmad Sami 2- Email Email:

8-Course objectives
1-Ensuring the sustainability and stability of the national economy: Controlling government revenues and expenditures aims to maintain economic stability and achieve sustainable growth. 2-Developing and modernizing the state's infrastructure in various economic sectors: This aims to improve the infrastructure for transport, communications, energy, education and health. 3-Providing job opportunities, encouraging investment, and developing small and medium-sized enterprises: This aims to promote economic growth and improve the standard of living for citizens. 4-Improving the living standards of citizens and reducing poverty and unemployment: It aims to achieve social balance and improve the quality of life for people.
9-Teaching and learning strategies
1-Daily tests for students 2-Exercises and activities within the lesson.

10-Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussion	In-person lectures		General needs and special needs	2	the first
Questions and discussion	In-person lectures		Public finance and private finance	2	the second
Questions and discussion	In-person lectures		Public revenues	2	the third
Questions and discussion	In-person lectures		Public expenditures	2	Fourth
Questions and discussion	In-person lectures		Dividing expenses	2	Fifth
Questions and discussion	In-person lectures		Revenue sharing	2	Sixth
Questions and discussion	In-person lectures		Reasons for increased expenses	2	Seventh
Questions and discussion	In-person lectures		Apparent causes	2	Eighth
Questions and discussion	In-person lectures		The real reasons	2	Ninth
			Midterm exam	2	tenth
Questions and discussion	In-person lectures		Public expenditure determinants	2	eleventh
Questions and discussion	In-person lectures		Tax revenues	2	twelfth
Questions and discussion	In-person lectures		Revenue from fees	2	thirteenth

Questions and discussion	In-person lectures		Revenue from fees	2	fourteenth
			Final exams	2	fifteenth

11- Learning and teaching resources

Source details	Nature of the source
	book
A document prepared by the instructor	prescribed books

Phase Two

Course description for the subjectIntermediate Accounting Fundamentals

Course NameA .12
Intermediate Accounting Fundamentals
Course code .13
Intermediate Accounting 1
semester .14

Chapter One
.15 Date of preparation of description
2026/6/24
.16 Available forms of attendance
1-Curfew hours5hours
.17 Number of study hours (total) or number of study units (total) according to the study system
75hour
.18 Name of the course coordinator (if there is more than one name, please mention it)

1- Name of the course coordinator (first) Umm Ali Majid 2- Email Email:	1- Name of the course coordinator (second) M M Marwa Nabil 2- Email Email:

.19 Course objectives
1-Presenting and explaining the theoretical framework of accounting 2-To equip the student with the ability to understand and use the tools of the theoretical framework of accounting 3-Expanding the student's understanding of how to perform accounting procedures. 4-Using the scientific method to solve accounting problems 5-
.20 Teaching and learning strategies
1-Clarifying some negative practices in the profession 2-A statement of the importance of collaborative work in the study. 3-A statement on the importance of engaging in volunteer work to improve the reality of society. 4-

Course structure .21

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussions	Lectures/ the line	The conceptual framework of accounting	Definition of accounting and the role of accounting information in decision-making	5	the first
Questions and discussions	Lectures/ the line	Final accounts	Final accounts in commercial establishments	5	the second
Questions and discussions	Lectures/ the line	Final accounts	Income statement and balance sheet in commercial establishments	5	the third
Questions and discussions	Lectures/ the line	Final accounts	Final accounts in industrial establishments	5	Fourth
Questions and discussions	Lectures/ the line	Final accounts	Income statement and balance sheet in industrial establishments.	5	Fifth
Questions and discussions	Lectures/ the line	Journal adjustments	Worksheets and accounting adjustments.	5	Sixth
Questions and discussions	Lectures/ the line	Journal adjustments	Reconciliation of expenses and revenues	5	Seventh
Questions and discussions	Lectures/ the line	Cash accounts	Cash, bank statement matching, overdraft.	5	Eighth
Questions and discussions	Lectures/ the line	Cash accounts	Inventory the cash, reconcile the differences.	5	Ninth
Questions and discussions	Lectures/ the line	short-term investments	Short-term investments, buying shares and	5	tenth

			recording them at cost.		
Questions and discussions	Lectures/ the line	short-term investments	Selling shares and converting them into long-term investments.	5	eleventh
Questions and discussions	Lectures/ the line	short-term investments	Evaluate short-term investments, fully evaluate the financial portfolio, and create a provision.	5	twelfth
Questions and discussions	Lectures/ the line	Debtors	Definition of debtors, nature of debtors, showing debtors in financial statements, handling bad debts.	5	thirteenth
Questions and discussions	Lectures/ the line	Debtors	Creating the provision for doubtful debts, increasing and decreasing the provision for doubtful debts.	5	fourteenth
Questions and discussions	Lectures/ the line	Debtors	Handling the provision in the event that a provision exists for doubtful debts.	5	fifteenth

Learning and teaching resources .22

Source details	Nature of the source
Donald Kieso 2018	Intermediate Accounting Book

Dr. Muhammad Al-Sabban 2010 and Walid Al-Hayali 2007	Intermediate Accounting Book

Course description for the subjectFundamentals of Government Accounting

Course Name .23
Governmental Accounting 1
Course code .24
Governmental Accounting 1
semester .25
Chapter One
Date of preparation of description .26
2026/6/24
Available forms of attendance .27
1-Curfew hours 4hours
Number of study hours (total) or number of study units (total) according to the study system .28
60hour
Name of the course coordinator (if there is more than one name, please mention it) .29

1- Name of the course coordinator (second) 2- Email Email:	1- Name of the course coordinator (first) Umm D Muhannad Hadi 2- Email Email:
Course objectives .30	
1-Presenting and explaining the theoretical framework of government accounting 2-To equip the student with the ability to understand and use the tools of the theoretical framework of government accounting. 3-To broaden the student's understanding of how to conduct accounting procedures within the framework of government accounting. 4-Using the scientific method to solve accounting problems faced by accountants in non-profit government units. 5-	
Teaching and learning strategies .31	
1-Clarifying some negative practices in the profession 2-A statement of the importance of collaborative work in the study. 3-A statement on the importance of engaging in volunteer work to improve the reality of society. 4-	

Course structure .32

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussions	Lectures/ the line	Basic concepts of government accounting	Basic concepts of government accounting.	4	the first
Questions and discussions	Lectures/ the line	Characteristics of government units, the impact of legislation on the government accounting system, and the difference between government accounting and financial accounting.	Characteristics of government units, the impact of legislation on the government accounting system, and the difference between government accounting and financial accounting.	4	the second
Questions and discussions	Lectures/ the line	Theories that determine the spending capacity of a government unit	Theories that determine the spending capacity of a government unit.	4	the third
Questions and discussions	Lectures/ the line	The State Budget: Concept,	The state's general budget: concept,	4	Fourth

			Characteristics, and Objectives	characteristics, and objectives.		
	Questions and discussions	Lectures/ the line	Expenditures and revenues in the government accounting system and methods of estimating expenditures and revenues	Expenditures and revenues in the government accounting system and methods of estimating expenditures and revenues.	4	Fifth
	Questions and discussions	Lectures/ the line	The classification of the state's general budget, the stages it goes through, and the concept of allocation and financing.	The classification of the state's general budget, the stages it goes through, and the concept of allocation and financing.	4	Sixth
	Questions and discussions	Lectures/ the line	The concept of the public treasury and its structures in the government	The concept of the public treasury and its formations in the government accounting system.	4	Seventh

			accounting system			
	Questions and discussions	Lectures/ the line	The concept of the public treasury and its structures in the government accounting system	The concept of the public treasury and its structures in the government accounting system.	4	Eighth
	Questions and discussions	Lectures/ the line	Centralized government accounting system and decentralized government accounting system	The central government accounting system and the decentralized government accounting system.	4	Ninth
	Questions and discussions	Lectures/ the line	Control of documents and expenses	Control over documents and expenses.	4	tenth
	Questions and discussions	Lectures/ the line	Identifying the accounting system used in the central government accounting system and the decentraliz	Identifying the set of books used in the central government accounting system and the decentralized government accounting system.	4	eleventh

			ed government accounting system			
	Questions and discussions	Lectures/ the line	Accounting treatment of expenses according to the Government Financial Statistics ManualGFS	Accounting treatment of expenses according to the Government Financial Statistics ManualGFS.	4	twelfth
	Questions and discussions	Lectures/ the line	Accounting treatment of expenses according to the Government Financial Statistics ManualGFS	Accounting treatment of expenses according to the Government Financial Statistics ManualGFS.	4	thirteenth
	Questions and discussions	Lectures/ the line	Accounting treatment of revenues according to the Government Financial Statistics ManualGFS	Accounting treatment of revenues; government financial statisticsGFS.	4	fourteenth
	Questions and discussions	Lectures/ the line	Accounting treatment of revenues according to the	Accounting treatment of revenues according to the Government	4	fifteenth

		Government Financial Statistics ManualGFS	Financial Statistics ManualGFS		

Learning and teaching resources .33

Source details	Nature of the source
Dr. Saud Haider Mashkour and others/2014	Government Accounting Book

Course description for the subjectAccounting basics in English

Course Name .34
Accounting (English) 1
Course code .35
Accounting (English) 1
semester .36
Chapter One
Date of preparation of description .37
2026/6/24
Available forms of attendance .38
1-Number of hours in attendance 3hours
Number of study hours (total) or number of study units (total) according to the study system .39
45hour
Name of the course coordinator (if there is more than one name, please mention it) .40

1- Name of the course coordinator (second) M.M. Hanan Saleh 2- Email Email:	Name of the course coordinator (first) -1 M.M. Sherihan Kazem Shenishil 2- Email Email:

Course objectives .41
1-Presenting and explaining the theoretical framework of accounting in English. 2- Equipping the student with the ability to understand and use the framework tools Accounting theory in English. 3-The main objective of the course material is for the student to have English language skills for accounting vocabulary. 4- Preparing the student to enter foreign companies and facilitating their employment due to their mastery of scientific English.
Teaching and learning strategies .42
1-Clarifying some negative practices in the profession 2-A statement of the importance of collaborative work in the study. 3-A statement on the importance of engaging in volunteer work to improve the reality of society. -4 Strengthening the social relationship with the student by guiding him to deal correctly with others - -5 Understanding the social makeup of the student -

Course structure .43

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussions	Lectures/ the line		Theoretical framework of financial accounting	3	the first
Questions and discussions	Lectures/ the line		Basic elements in theoretical framework (principles, Assumption and, Constraints	3	the second
Questions and discussions	Lectures/ the line		Basic elements in theoretical framework (elements of financial statements, qualitative characteristics of accounting information	3	the third
Questions and discussions	Lectures/ the line		Objectives of financial reporting, who uses the accounting information, for what reasons	3	Fourth
Questions and discussions	Lectures/ the line		Accounting for purchases, ales goods	3	Fifth
Questions and discussions	Lectures/ the line		Practices	3	Sixth
Questions and discussions	Lectures/ the line		Accounting for commercial notes	3	Seventh
Questions and discussions	Lectures/ the line		Practices	3	Eighth

Questions and discussions	Lectures/ the line		Adjusting statements (Income statement, Statement of changes in Owners' Equity	3	Ninth
Questions and discussions	Lectures/ the line		Balance Sheet	3	tenth
Questions and discussions	Lectures/ the line		Practices	3	eleventh
Questions and discussions	Lectures/ the line		Bank reconciliation	3	twelfth
Questions and discussions	Lectures/ the line		Practices	3	thirteent h
Questions and discussions	Lectures/ the line		Practices	3	fourteent h
Questions and discussions	Lectures/ the line		Practices	3	fifteenth

Learning and teaching resources .44

Source details	Nature of the source
Dr. Fatima Mohammed Jassim	English Accounting Book

<u>Course description for the subjectComputer Science Fundamentals</u>

Course Name .45
Accounting applications on computers
Course code .46
Accounting applications on computers
semester .47
Chapter One
Date of preparation of description .48
2026/6/24
Available forms of attendance .49
1-Number of hours in attendance.4hours
Number of study hours (total) or number of study units (total) according to the study system .50
60hour
Name of the course coordinator (if there is more than one name, please mention it) .51

1- Name of the course coordinator (second) 2- Email Email:	Name of the course coordinator (first) -2 M.M. Roaa Nabil 2- Email Email:

Course objectives .52
1 - Statement of program fundamentalsExcel 2 - Using Excel in various accounting fields 3 - A statement on how to use formulas and functions in Excel. 4 - A statement on how to prepare financial statements and payroll in Excel.
Teaching and learning strategies .53
1- unlessDaily tests for students Daily Laboratory.

2- TrainingAnd activities.
3- Guiding students to the latest resourcesIn addition to supporting and encouraging students to engage in practical application outside of official working hours.

Course structure .54

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussions	**Lectures/ the line**	**Introduction to Microsoft Excel**	**Learn about the program with an explanation of bars, the effective cell, cell range, columns, and rows.**	**4**	**the first**
Questions and discussions	**Lectures/ the line**	**Ready-made functions.**	**Understanding built-in functions and how to insert and use them**	**4**	**the second**
Questions and discussions	**Lectures/ the line**	**The mathematical formula.**	**Knowing the rules for writing mathematical formulas**	**4**	**the third**
Questions and discussions	**Lectures/ the line**	**Calculation operations.**	**Knowledge of mathematical operations**	**4**	**Fourth**
Questions and discussions	**Lectures/ the line**	**Financial statements.**	**Knowing how to prepare financial statements**	**4**	**Fifth**
Questions and discussions	**Lectures/ the line**	**Sales list.**	**Understanding sales list preparation**	**4**	**Sixth**
Questions and discussions	**Lectures/ the line**	**Income statement.**	**Understanding how to prepare an income statement**	**4**	**Seventh**

Questions and discussions	Lectures/ the line	Financial center.	Understanding the preparation of a balance sheet	4	Eighth
Questions and discussions	Lectures/ the line	Financial center.	Understanding the preparation of a balance sheet	4	Ninth
Questions and discussions	Lectures/ the line		practical exam	4	tenth
Questions and discussions	Lectures/ the line	payroll.	Learn how to create a payroll schedule using the function	4	eleventh
Questions and discussions	Lectures/ the line	Salary schedule.	Learn how to create a payroll schedule using the function	4	twelfth
Questions and discussions	Lectures/ the line	Extinction.	Learn how to calculate the annual depreciation allowance using the function	4	thirteenth
Questions and discussions	Lectures/ the line	opponent.	Learn how to calculate cash discount, quantity discount, and interest rate	4	fourteenth
Questions and discussions	Lectures/ the line		The exam is practical.	4	fifteenth

Learning and teaching resources .55

Source details	Nature of the source
	- Computer basics and office applications (Part 3)
	Recommended books and references (scientific journals, reports, etc.) Electronic references, websites -http://www.excel-easy.com.

Course description for the subjectPrinciples of Operations Research and ApplicationsQSB

.56 Course Name
Operations Research
.57 Course code
Operations Research
.58 semester
Chapter One
.59 Date of preparation of description
2026/6/24
.60 Available forms of attendance
1-Number of hours in attendance. 3hours
.61 Number of study hours (total) or number of study units (total) according to the study system
60hour

Name of the course coordinator (if there is more than one name, please mention it) .62

2-Name of the course coordinator (second) 2- Email Email:	1-Name of the course coordinator (first) M. Muhammad Musa 2- Email Email:

Course objectives .63

1-Applying scientific methods, both mathematical and non-mathematical
2-Using a computer to find the optimal solution.
3-Developing students' skills in solving mathematical problems
-

Teaching and learning strategies .64

1-Explanation of topics and theoretical interpretations of topics
2-Solve the exercises on the board
3-Giving homework.

Course structure .65

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussions	Lectures / the line	**Introduction to operational research**	**Understanding Operations Research**	**4**	**the first**
Questions and discussions	Lectures / the line	**operational research method**	**Understanding Operations Research Methods**	**4**	**the second**
Questions and discussions	Lectures / the line	**Application of operational research**	**Explanation of Operations Research Applications**	**4**	**the third**
Questions and discussions	Lectures / the line	**operational research methodology**	**Defining the Operations Research Methodology**	**4**	**Fourth**
Questions and discussions	Lectures / the line	**Forms of linear programming models**	**Explanation of linear programming model formulas**	**4**	**Fifth**

Questions and discussions	Lectures / the line	Problem formulation	Problem formulation	4	Sixth
Questions and discussions	Lectures / the line	Graphical method	Graphing method	4	Seventh
Questions and discussions	Lectures / the line	Simplex method	Simplex method	4	Eighth
Questions and discussions	Lectures / the line	Big m method	Umm al-Kubra Way	4	Ninth
Questions and discussions	Lectures / the line	Duality of linear programming	Binary for linear programming	4	tenth
Questions and discussions	Lectures / the line	Sensitivity Analysis linear programming	Sensitivity analysis of linear programming	4	eleventh
Questions and discussions	Lectures / the line	Sensitivity Analysis linear programming	Sensitivity analysis of linear programming	4	twelfth
Questions and discussions	Lectures / the line	Interpreting the optimal table	Interpretation of the optimal solution table	4	thirteent h
Questions and discussions	Lectures / the line	Transportatio n model	Weight models	4	fourteent h
Questions and discussions	Lectures / the line	Transportatio n model	Weight models	4	fifteenth

Learning and teaching resources .66

Source details	Nature of the source
	1-Quantitative methods in management / Mu'ayyad Al-Fadl

	2-Quantitative Methods in Business Administration / Abdul Hamid Abdul Majeed Al-Baldawi 3-Quantitative Methods and Operations Research – Problems...Solutions / Abdul Karim Shaaban
	Main references (sources) operational research / Homed Taha -

Course description for the subjectBa'ath Party crimes

Course Name .67
Ba'ath Party crimes
Course code .68
semester .69
Chapter One
Date of preparation of description .70
2026/6/24
Available forms of attendance .71
1-Number of hours in attendance2hour
Number of study hours (total) or number of study units (total) according to the study system .72
hour30 30

Name of the course coordinator (if there is more than one name, please mention it) .73	
2-Name of the course coordinator (second) M.M. Ahmed Jalil M.M. Batoul 2- Email Email:	1-Name of the course coordinator (first) Dr. Mohamed Al-Jazairi 2- Email Email:

Course objectives .74
1- It enabled students to gain knowledge and understanding of the crimes of the Baath regime against the Iraqi people. -

Teaching and learning strategies .75
1- CalendarStudents and strengthening their resolve against the crimes of the Ba'ath regime

Course structure .76

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussions	Lectures / the line	The concept of crimes and their categories	ATopic objective	2	**the first**
Questions and discussions	Lectures / the line	**Crime Departments**	**Crime Departments**	2	**the second**
Questions and discussions	Lectures / the line	**Types of crimes**		2	**the third**
Questions and discussions	Lectures / the line	**Types of international crimes**		2	**Fourth**

Questions and discussions	Lectures / the line	Psychological and social crimes		2	Fifth
Questions and discussions	Lectures / the line	Environmental crimes		2	Sixth
Questions and discussions	Lectures / the line	Mass grave crimes		2	Seventh
Questions and discussions	Lectures / the line			2	Eighth
Questions and discussions	Lectures / the line			2	Ninth
Questions and discussions	Lectures / the line			2	tenth
Questions and discussions	Lectures / the line			2	eleventh
Questions and discussions	Lectures / the line			2	twelfth
Questions and discussions	Lectures / the line			2	thirteent h
Questions and discussions	Lectures / the line			2	fourteent h
Questions and discussions	Lectures / the line			2	fifteenth

Learning and teaching resources .77

Source details	Nature of the source
	A document prepared by the Ministry of Higher Education and Scientific Research.

Course DescriptionIntermediate Accounting 2

Course Name .78	
Intermediate Accounting 2	
Course code .79	
semester .80	
Chapter Two	
Date of preparation of description .81	
2026/6/24	
Available forms of attendance .82	
1-Number of hours in attendance5hour	
Number of study hours (total) or number of study units (total) according to the study system .83	
hour75 30	
Name of the course coordinator (if there is more than one name, please mention it) .84	
2-Name of the course coordinator (second) 2- Email	1-Name of the course coordinator (first) M.M. Marwa Nabil 2- Email Email:

Email:	

Course objectives .85

1- Critical/Creative Thinking.
2-The ability to analyze and deduce.
3-Active participation and self-expression.
4-Knowing how to obtain information.

Teaching and learning strategies .86

1-Clarifying some negative practices in the profession.
2-A statement of the importance of collaborative work in the study.
3-A statement on the importance of practicing volunteer work to improve the reality of society.

Course structure .87

Evaluation Method	Learning method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Questions and discussions	Lectures / the line	short-term investments	Buying and selling short-term bonds	5	the first
Questions and discussions	Lectures / the line	Arrest warrants	Inventory and settlement of receivables	5	the second
Questions and discussions	Lectures / the line	Arrest warrants	Custom configuration for spare parts expenses	5	the third
Questions and discussions	Lectures / the line	Inventory	Definition of inventory, periodic inventory system and perpetual inventory	5	Fourth
Questions and discussions	Lectures / the line	Inventory	Inventory valuation methods	5	Fifth

Questions and discussions	Lectures / the line	Inventory	Cost or market, whichever is lower	5	Sixth
Questions and discussions	Lectures / the line	long-term investments	Buying long-term bonds, buying between two dates	5	Seventh
Questions and discussions	Lectures / the line	long-term investments	Redemption of bonds, sale of bonds	5	Eighth
Questions and discussions	Lectures / the line	Non-current assets	Acquisition of non-current assets	5	Ninth
Questions and discussions	Lectures / the line	Non-current assets	Depreciation and methods of calculating it	5	tenth
Questions and discussions	Lectures / the line	Non-current assets	Registering and amending the loss	5	eleventh
Questions and discussions	Lectures / the line	Non-current assets	Disposal of non-current assets	5	twelfth
Questions and discussions	Lectures / the line	Non-current assets	Replacement of non-current assets	5	thirteent h
Questions and discussions	Lectures / the line	Intangible assets	Purchase and depletion of intangible assets	5	fourteent h
Questions and discussions	Lectures / the line	Intangible assets	Patent, incorporation expenses, trademark, business reputation	5	fifteenth

Learning and teaching resources .88

Source details	Nature of the source
	1- Intermediate Accounting / Donald Kieso / 2018 **2- Intermediate Accounting / Dr. Muhammad Al-Sabban / 2010** **3- Intermediate Accounting / Dr. Walid Al-Hayali / 2007**

Course description for the subjectGovernmental Accounting 2

Course Name .89
Governmental Accounting 2
Course code .90
semester .91

Chapter Two
.92 Date of preparation of description
2026/6/24
.93 Available forms of attendance
1-Number of hours in attendance4 hour
.94 Number of study hours (total) or number of study units (total) according to the study system
hour60 30
.95 Name of the course coordinator (if there is more than one name, please mention it)

1-Name of the course coordinator (first) Dr. Muhannad Hadi 2- Email Email:	2-Name of the course coordinator (second) 2- Email Email:

.96 Course objectives
1- Presenting and explaining the theoretical framework of government accounting. 2- To equip the student with the ability to understand and use the tools of the theoretical framework of government accounting. 3-To broaden the student's understanding of how to conduct accounting procedures within the framework of government accounting. 4-Using the scientific method to solve accounting problems faced by accountants in non-profit government units. -
.97 Teaching and learning strategies
- Clarifying some negative practices in the profession. - A statement of the importance of collaborative work in the study. - A statement on the importance of practicing volunteer work to improve the reality of society.

.98 Course structure

Week	Hours	Required learning outcomes	Unit or topic name	Learning method	Evaluation Method

	Questions and discussions	Lectures/ the line	Accounting treatments for advancesGFS	Accounting treatments for advancesGFS Reasons, rules, and types of Salafism	4	the first
	Questions and discussions	Lectures/ the line	Accounting treatments for advancesGFS	Temporary advances	4	the second
	Questions and discussions	Lectures/ the line	Accounting treatments for advancesGFS	Advances for working individuals	4	the third
	Questions and discussions	Lectures/ the line	Accounting treatments for advancesGFS	Permanent loans	4	Fourth
	Questions and discussions	Lectures/ the line	Accounting treatments for advancesGFS	advance credits	4	Fifth
	Questions and discussions	Lectures/ the line	Accounting treatments for advancesGFS	Accounting treatmentsGFS, reasons for using a trust account, rules for using trusts, types of trusts	4	Sixth
	Questions and discussions	Lectures/ the line		Revenue collection guarantees, personal deposits	4	Seventh
	Questions and discussions	Lectures/ the line		Accounting for government negotiation activities, instructions and legislation	4	Eighth

				governing the implementation of government work through direct execution, implementation of government work through referral.		
	Questions and discussions	Lectures/ the line	Public tenders	The concept of public tenders and how to implement them; administrative procedures for public tenders.	4	Ninth
	Questions and discussions	Lectures/ the line	Public tenders	Accounting for government tenders, contractors' advances, insurance, work progress reports	4	tenth
	Questions and discussions	Lectures/ the line	Public tenders	Accounting for government tenders, and from the Government Financial Statistics ManualGFS	4	eleventh
	Questions and discussions	Lectures/ the line	Final accounts	Final accounts: their concept and importance	4	twelfth
	Questions and	Lectures/	Final accounts	Preparing the final accounts	4	thirteenth

discussions	the line		in accordance with the requirements of the Financial Control Bureau		
Questions and discussions	Lectures/ the line	Final accounts	Preparing the final accounts in accordance with the requirements of the Financial Control Bureau	4	fourteenth
Questions and discussions	Lectures/ the line	Practical examples	Practical examples	4	fifteenth

Learning and teaching resources .99

Source details	Nature of the source
	- Government Accounting / Dr. Saud Jaid Mashkour and others / 2014 - Recommended books and references (scientific journals, reports, etc.)

Course description for the subjectAccounting (English) 2

<table>
<tr><td colspan="2">Course Name .100</td></tr>
<tr><td colspan="2">Accounting (English) 2</td></tr>
<tr><td colspan="2">Course code .101</td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="2">semester .102</td></tr>
<tr><td colspan="2">Chapter Two</td></tr>
<tr><td colspan="2">Date of preparation of description .103</td></tr>
<tr><td colspan="2">2026/6/24</td></tr>
<tr><td colspan="2">Available forms of attendance .104</td></tr>
<tr><td colspan="2">1-Number of hours in attendance3hour</td></tr>
<tr><td colspan="2">Number of study hours (total) or number of study units (total) according to the study system .105</td></tr>
<tr><td colspan="2">hour45 30</td></tr>
<tr><td colspan="2">Name of the course coordinator (if there is more than one name, please mention it) .106</td></tr>
<tr><td>2-Name of the course coordinator (second)
M.M. Hanan Saleh
2- Email
Email:</td><td>1-Name of the course coordinator (first)
M.M. Sherihan Kazem Shenishil
2- Email
Email:</td></tr>
<tr><td colspan="2">Course objectives .107</td></tr>
<tr><td colspan="2">1-The main objective of this course is for the student to acquire English language skills related to accounting terminology.
2-Preparing students to enter foreign companies and facilitating their employment by equipping them with scientific English language skills.
3-The student possesses the English language skills required for the accounting profession.
4-The student possesses the language proficiency to apply for graduate studies.
-</td></tr>
<tr><td colspan="2">Teaching and learning strategies .108</td></tr>
<tr><td colspan="2">1- Posing intellectual questions inside the hall to attract the student's attention
2-Complete the homework</td></tr>
</table>

Course structure .109

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussions	Lectures / the line		Accounting for property, plant, equipment	3	the first
Questions and discussions	Lectures / the line		Practices	3	the second
Questions and discussions	Lectures / the line		Depreciation Accounting	3	the third
Questions and discussions	Lectures / the line		Practices	3	Fourth
Questions and discussions	Lectures / the line		Inventory valuation: Cost basis approach	3	Fifth
Questions and discussions	Lectures / the line		Explanation of (FIFO, LIFO, WA) Methods	3	Sixth
Questions and discussions	Lectures / the line		Practices	3	Seventh
Questions and discussions	Lectures / the line		Accounting Receivable	3	Eighth
Questions and discussions	Lectures / the line		Practices	3	Ninth
Questions and discussions	Lectures / the line		Accounting for investment (Equity investment)	3	tenth
Questions and discussions	Lectures / the line		for investment (DEBT investment)	3	eleventh

Questions and discussions	Lectures / the line		Practices	3	twelfth
Questions and discussions	Lectures / the line		Accounting for Stockholders Equity (Common stock &Preferred Stock	3	thirteenth
Questions and discussions	Lectures / the line		Dividends policy	3	fourteenth
Questions and discussions	Lectures / the line		Practices	3	fifteenth

Learning and teaching resources .110

Source details	Nature of the source
	Department-approved book

Course description for the subjectProfitable units

Course Name .111

Accounting for non-profit entities
Course code .112
semester .113
Chapter Two
Date of preparation of description .114
2026/6/24
Available forms of attendance .115
1-Number of hours in attendance3hour
Number of study hours (total) or number of study units (total) according to the study system .116
hour4530
Name of the course coordinator (if there is more than one name, please mention it) .117

2-Name of the course coordinator (second) M.M. Sahar Star 2- Email Email:	1-Name of the course coordinator (first) M.M. Marwa Jabbar 2- Email Email:

Course objectives .118
-Students' understanding of the concept of accounting for non-profit entities **- Introducing students to the concept of associations and clubs** **- Introducing students to the characteristics of societies and clubs** **- Understanding the accounting system for associations and clubs** **- Introducing students to final accounts and financial statements in associations and clubs** **- To introduce students to accounting in freelance professions, and to familiarize them with the nature of these professions, the accounting system, and the accounting treatment within them.** **- To introduce students to accounting in non-profit hospitals, familiarize them with its characteristics, and explain the accounting system and treatment used therein.**
Teaching and learning strategies .119

1-Asking questions of the students and conducting quizzes after the end of each lecture
- And evaluation through the preparation of research related to the subject matter
- Monthly exams.

Course structure .120

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Questions and discussions	Lectures / the line	Introduction to the curriculum and the concept of accounting for non-profit entities		3	the first
Questions and discussions	Lectures / the line	Accounting for associations and clubs		3	the second
Questions and discussions	Lectures / the line	Definition of associations and clubs		3	the third
Questions and discussions	Lectures / the line	Objectives of associations and clubs		3	Fourth
Questions and discussions	Lectures / the line	Characteristics of associations and clubs		3	Fifth
Questions and discussions	Lectures / the line	Resources and uses of associations and clubs		3	Sixth
Questions and discussions	Lectures / the line	Accounting system in associations and clubs		3	Seventh

	Questions and discussions	Lectures / the line	Accounting treatment in associations and clubs		3	Eighth
	Questions and discussions	Lectures / the line	Final accounts		3	Ninth
	Questions and discussions	Lectures / the line	Definition and importance of freelance professions		2	tenth
	Questions and discussions	Lectures / the line	Characteristics of freelance professions		2	eleventh
	Questions and discussions	Lectures / the line	Accounting system and accounting treatment		2	twelfth
	Questions and discussions	Lectures / the line	Final accounts		2	thirteent h
	Questions and discussions	Lectures / the line	Non-profit hospitals, accounting treatment, and accounting system		2	fourteent h
	Questions and discussions	Lectures / the line	Exam procedure		2	fifteenth

Learning and teaching resources .121

Source details	Nature of the source
	- Atef Abdel Suleiman Al-Akhras - Sadiq Hamed Mustafa - Hadi Muhammad Al-Sahiri -
	- Curriculum Development Plan - Conducting research related to the topic - Writing related books

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 stag

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:

<u>Academic Program Description:</u>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.

<u>Course Description:</u>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: CollegeManagement and Economics
Scientific Department: DepartmentAccounting
Academic or professional program name: Bachelor of ScienceAccounting
Final Certificate Name: Bachelor of Science inAccounting
Study system:quarterly
Description prepared date: 2026/1/20
File completion date: 2026/8/15

the signature	**the signature**
Name of the Assistant Dean for Scientific Affairs: Dr. Ammar Yousef Dhicher	**Name of the Head of Department:Dr. Ali Taha Yassin**
the date:	**the date:**

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

1. Program Vision

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.

2. Program message

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.

3. Program objectives

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

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

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

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.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:

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

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

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

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

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

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 Accounting 1	149	
	*	*	*			*	*		*	*	*		Unified Accounting System 1		
	*	*	*			*	*		*	*	*		Tax accounting	121	

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

	*	*	*			*	*		*	*	*	essential	**Unified accounting system2**		
	*	*	*			*	*		*	*	*		**Cost Accounting 2**	**156**	
	*	*	*			*	*		*	*	*		**Research methodology**		
	*	*	*			*	*		*	*	*		**Control and auditing**	**135**	
	*	*	*			*	*		*	*	*		**Accounting for sources**	**177**	

	*	*	*			*	*		*	*	*	essential	**Strategic Management**	**BMIS4101**	**Phase AFor Rabia/ The course the first**
	*	*	*			*	*		*	*	*		**Bank management**	**BMIS4102**	
	*	*	*			*	*		*	*	*		**Decision–making systems**	**BMIS4103**	
	*	*	*			*	*		*	*	*		**Production Management**	**BMIS4104**	
	*	*	*			*	*		*	*	*		**Knowledge management**	**BMIS4105**	
	*	*	*			*	*		*	*	*		**Advanced Management**	**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 Management**	**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	
1-My presence (inside the classroom) 2- Asynchronous electronic	
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	
1- Name of the course coordinator (first) Prof. Dr. Abdul Hussein Tawfiq 2- Email Email:	1- Name of the course coordinator (second) M.M. Murtadha Kadhim Afat 2- Email Email:
Course objectives .8	
1- It aims to build a cadre of accountants knowledgeable in how to manage joint-stock and partnership companies. **2- Boosting the Iraqi economy through the expansion of joint-stock and partnership companies**	
Teaching and learning strategies .9	
• Accounting exercises related to the course • Participating in daily preparation	

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

10. Course structure

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 the study system .17
5 hours
Name of the course coordinator (if there is more than one name, please mention it) .18

Name of the course coordinator -2 (second) Dr. Ali Taha Yassin Name of the course coordinator -3 (third)	name responsible The course(the first) -1 Prof. Dr. Hashem Ali 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			

22. Learning and teaching resources

Source details	Nature of the source
ost 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 the study system .28	
3 hours	
Name of the course coordinator (if there is more than one name, please mention it) .29	
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.**	

Course structure .32

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 statementstoConclusion	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 أ- Knowledge and understanding • acquisitionThe learner has sufficient knowledge in the field of tax accounting. ب- Subject-specific skills • Teaching the student all the tools he will need in his future work

Course structure .43

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 Practiceة	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 Practiceة	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 Practiceة	4	the third
Questions and discussion	Classroom lectures	Tax scope and annual tax rate	Acquiring knowledge Theory and Practiceة	4	Fourth
Questions and discussion	Classroom lectures	Allowances, exemptions, and tax rates	Acquiring knowledge Theory and Practiceة	4	Fifth
Questions and discussion	Classroom lectures	Costs related to economic activityFor the one in charge	Acquiring knowledge Theory and Practiceة	4	Sixth
Questions and discussion	Classroom lectures	Monthly exam	Acquiring knowledge Theory and Practiceة	4	Seventh

	Questions and discussion	Classroom lectures	Downloads and losses	Acquiring knowledge Theory and Practiceة	4	Eighth
	Questions and discussion	Classroom lectures	Methods for estimating taxable income	Acquiring knowledge Theory and Practiceة	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	thods of estimating taxes on land plots	review	4	fourteenth
	Questions and	Classroom lectures	End-of-term exam	review	4	fifteenth

discussio n					

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 study system	.50
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**	

Course structure .54

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

		accounts	and skills in the field of banking		
practical test	a lecture	Insurance accounts	Gaining knowledge and skills in the field of banking	4	fifteenth

Learning and teaching resources .55

Source details	Nature of the source
	book
	accounting Facilities Finance .. d rebel The Ghaban

Course Name .56
Financial statement analysis
Course code .57
142
semester .58
First semester
Date of preparation of description .59
2026/ 9/19
Available forms of attendance .60

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 second) -7 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**	

Course structure .65

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 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 the study system	.72
2 hours	
Name of the course coordinator (if there is more than one name, please mention it)	.73
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

Course structure .76

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
-1 Adding a new title: Book for Pre-Middle School Students -2 Added a new title: Pre-Middle School Student Guide with Key John and Liz	book
	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 the study system .83	
5 hours	
Name of the course coordinator (if there is more than one name, please mention it) .84	
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 them both theoretically and practically. -1 - The student will gain experience in the field of accounting principles, preparing final accounts for partnerships and joint-stock companies, and advanced financial operations. -2 - To give the student experience in dealing with settlement processes, which are essential in the field of accounting work for companies. -3	
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 professional bodies in the field of accounting have achieved. -3	

Course structure .87

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 examsand liberationand 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

		recognitionand problemsAccounting for recognition ofanyRad	Theoretically and practically		
		الايرادات واسس الاعتراف بها والمشاكل المحاسبية للاعتراف بالايراد Revenues and the basis for their recognitionand problemsAccounting for recognition ofanyRad	The ability to handle accounting topics Theoretically and practically	5	thirteenth
		Revenues and the basis for their recognitionand problemsAccounting for recognition ofanyRad	The ability to handle accounting topics Theoretically and practically	5	fourteenth
		revenuesInstallment 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	
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 .94	
4 hours	
Name of the course coordinator (if there is more than one name, please mention it) .95	
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	
•	

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	eleve nth
Questions and discussion	Lectures		Inventory adjustments	4	twelft h
Questions and discussion	Lectures		Inventory adjustments	4	thirte enth
Questions and discussion	Lectures		Inventory adjustments	4	fourt eenth
			Inventory adjustments	4	fiftee nth

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 responsible The course(the first) -5 Dr. Adi Safaa 2- Email Email:
Name of the course coordinator -6 (second) Dr. Mithaq Hashim 2- Email Email:
Course objectives .107
• t provides a description of accounting treatments according to the unified accounting system adopted in profit-oriented companies. • The chart of accounts showsAccountingAnd how to classify them • shows the student how the system serves multiple parties simultaneously. • It showsthatThe system serves the regulatory units in a waydirect
strategicallyTEducation and learning .108
• AUse examples and explain the accounting treatments for each section of the curriculum. • Explaining the ideathe topicFor students

Course structure .109

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 expensesrevenueIts 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	Eighth
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	eleventh
Questions / Discussion	a lecture	Inventory	Special processorsWith loansAnd its types	3	twelfth
Questions / Discussion	a lecture	Inventory	Special processorsWith loansAnd its types	3	thirteenth
Questions / Discussion	a lecture	Inventory	Special processorsWith loansAnd its types	3	fourteenth

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 notneed 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 the study system	.116
5 hours	
Name of the course coordinator (if there is more than one name, please mention it)	.117
Name of the course coordinator -7 (second) Dr. Ali Taha 19- Name of the course coordinator (third) M.M. Zein El-Din 2- Email Email:	name responsible The course(the first) -6 **Prof. Dr. Hashem Ali** 2- Email Email: :
Course objectives	.118
• **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
• **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 .120

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	eleve nth
Questions and discussion	Lectures	ays to set and assembly Costs	The ability to calculate the cost of products	5	twelft h
Questions and discussion	Lectures	ays to set and assembly Costs	The ability to deal with accounting topics both theoretically and practically	5	thirte enth
Questions and discussion	Lectures	ays to set and assembly Costs	The ability to deal with accounting topics both theoretically and practically	5	fourt eenth
Questions and discussion	Lectures	system Stages/ Lost And the addition	The ability to deal with accounting topics both theoretically and practically	5	fiftee nth

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 study system .127
3 hours
Name of the course administrator(If more than one name is mentioned) .128

Name of course coordinator(the second) -8 **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 using data collection tools -1

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	a lecture	Chapter TwoGeneral steps for conducting research		3	**the second**
Questions /discussion	a lecture	Chapter ThreePlan and components of theScientific urging		**3**	**the third**
Questions /discussion	a lecture	monthly exam		**3**	**Fourth**
Questions /discussion	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		Second month exam		**3**	**Eighth**

Questions /discussion	**a lecture**	Chapter Six:Ethics SearchScientific		**3**	**Ninth**
Questions /discussion	**a lecture**	Chapter SevenTechnical aspects of theUrge		**3**	**tenth**
Questions /discussion	**a lecture**	Punctuation and quotation marks		**3**	**eleventh**
Questions /discussion	**a lecture**	Appendices		**3**	**twelfth**
Questions /discussion	**a lecture**			**3**	**thirteenth**
Questions /discussion	**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 study system .138	
3hours	
Name of the course administrator(If more than one name is mentioned) .139	
name responsible The course(the first): -4 **M.M. Idris Faisal** 2-e-mail Email::	Name of course coordinator(the second) -1 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.	

Course structure .142

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 study system .149	
4 hours	
Name of the course administrator(If more than one name is mentioned) .150	
name responsible The course(the first): -5 **M. Mustafa Muhammad Jassim** 2-e-mail Email:	Name of course coordinator(the second) -2 2-e-mail Email:
Course objectives .151	
1- Understanding the activities of crude oil and natural gas extraction companies And how to practice it **For its activity** **2- familiarity Accounting system for crude oil and gas extraction companies** natural . -3 **Deepening students' theoretical understanding" and in practice" For accounting treatments** Related **By extracting crude oil and natural gas**	
strategicallyTEducation and learning .152	
KnowledgeAnd understanding -1 **Knowledge and understanding of relevant accounting concepts and procedures By extracting natural resources** Oil gas(	

Course structure .153

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

Learning and teaching resources .154

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 to the study system .160	
5 hours per week	
Name of the course administrator(If more than one name is mentioned) .161	
Name of course coordinator(the second) -10 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 secon d
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	Fourt h
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 to the study system .171
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 calculation**Deviations 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
Questions/Discussion	**a lecture**		**Terms and concepts in cost accounting WaysCosts)Total variable costs**	**5**	**the first**
Questions/Discussion	a lecture		**1. The concept and stages of control - 2. Control over costs and differencesBetween it and cost reduction**	5	**the second**
Questions/Discussion	a lecture		**Ways censorship on Costs**	5	**the third**
Questions/Discussion	a lecture		**analysis behavior Costs**	5	**Fourth**
Questions/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**

Questions/Discussion			Single cost method for recording Costs	5	fifteenth

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 responsible The course(the first) -9 Prof. Dr. Faiha Abdul Khaliq 2-e-mail	Name of course coordinator(the second) -11 2-e-mail Email:
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	

Course structure .186

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	eleve nth
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	fiftee 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 study system .193	
5 hours	
Name of the course administrator(If more than one name is mentioned) .194	
Name of course coordinator(the second) -12 2-e-mail Email:	me responsible The course(the first): -6 **dMohannad Mohamed Abdel-Mottaleb** 2-e-mail
Course objectives .195	
1 identification**On the most important differences and similarities between financial and managerial accounting.** .2 **Understanding the role of management accountants in the organization.** 3. **Enabling the student to understand decision-making methods.** 4. **Enabling student from knowledge Methods to support Administration.**	
Teaching and learning strategies .196	
- Tests Daily and Quarterly**For students**. -**Exercises and activities inside the classroom.** -**Encouraging students to think and deduce**. -**Guiding students to the latest resources, in addition to what professional bodies in the field of accounting have achieved.**	

Course structure .197

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/Discussion		**The importance of the contribution margin and its relationshipVP in the margin of safety and operating leverage**		5	**Eighth**
	Questions/Discussion	**a lecture**	**Second exam**		5	**Ninth**
	Questions/Discussion	**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/Discussion	a lecture	Decision–making and information related to adding and removing production lines and sectors The other and making a decision		5	thirteenth	
	Questions/Discussion	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**

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	
-13 Name of course coordinator(the second) 2-e-mail Email	-7 name responsible The course(the first): **sistant Professor Dr. Munther Jabbar Dagher** 2-e-mail
Course objectives .206	
The student will acquire knowledge in accounting topics and deal with them both theoretically and practically. **The student gains experience in the field of knowledge in building accounting theory.** **- To give the student experience in dealing with various environmental problems and phenomena and how to handle them from an accounting perspective**	
Teaching and learning strategies .207	
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 .208

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

		objectives			
Exam 1		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 measurement		**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 study system .215
Name of the course administrator(If more than one name is mentioned) .216

name responsible The course(the first): -8 Prof. Dr. Munther Jabbar Dagher 2-e-mail Email:	Name of course coordinator(the second) -14 2-e-mail Email:

Course objectives .217
The student acquires knowledge in international accounting and deals with it theoretically and practically. The student gains experience in the field of knowledge of International Financial Reporting Standards, which helps in preparing financial reports.
Teaching and learning strategies .218
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 .219

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

Course Name .221

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 study system .226	
5 hours	
Name of the course administrator(If more than one name is mentioned) .227	
Name of course coordinator(the second) -15 2-e-mail Email:	name responsible The course(the first): -9 Assistant Professor Dr. Munther Jabbar Dagher 2-e-mail
Course objectives .228	
The student acquires knowledge of International Financial Reporting Standards and deals with them theoretically and practically. - The student gains experience in the field of knowledge of International Financial Reporting Standards, which helps in preparing financial reports.	
Teaching and learning strategies .229	
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 .230

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

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 study system .237	
2 hours per week	
Name of the course administrator(If more than one name is mentioned) .238	
name responsible The course(the first): -10 M.M. Muhannad Diaa -11 2-e-mail Emai:	Name of course coordinator(the second) -16 2-e-mail Email:
Course objectives .239	
The student gains knowledge of the local auditing standards used in the field. - 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	
Daily tests for students **- 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.**	

Course structure .241

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	
18- Name of course coordinator(the second) 2-e-mail Email:	17- 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**	

Course structure .252

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

Fundamentals of Accounting Information Systems / Prof. Dr. Ibrahim Jazrawi, Dr. Amer Al-Janabi	book
	prescribed books