

**ministry of Higher Education and Scientific
Research
Supervision and Scientific Evaluation
Authority
Quality Assurance and Academic
Accreditation Directorate**

**Guide to the Academic Program and Course
Description**

2025/2026

Academic Program Description Template

- **University Name:** University of Warith Al-Anbiyaa (A.S.)
- **College/Institute:** College of Administration and Economics
- **Scientific Department:** Department of Accounting
- **Name of the Academic or Professional Program:** Bachelor of Accounting
- **Final Degree Awarded:** Bachelor of Science in Accounting
- **Study System:** Semester system for stages beyond the first year
- **Date of Program Description Preparation:** 15/9/2025
- **Date of File Completion:** 15/9/2025

Signature:

Signature:

Head of Department: Assoc. Prof. Dr. Hebatallah Mustafa Al-Sayyid
matoog

Assistant dean: Dr. hussain alaa

Date: 2025/9/15

Date: 15/9/2025

The file was reviewed by the Quality Assurance and University Performance Division

Director of the Quality Assurance and University Performance Division: Prof. Dr. Talal Mohammed Ali Al-Jajawy

Date: 15/9/2025

Signature:

Dean's Approval

Prof. Dr. Awad Kazem Al-Khalidi

15/9/2025

1-Program vision

The Accounting Department is keen to consolidate the academic excellence of the department's students and emphasize modern information and knowledge in the various fields of accounting and auditing. The department also seeks to develop the students' individual skills and experiences to achieve a better career future. In this way, the department contributes to fulfilling the academic mission that accounting aspires to. The department also aims to achieve excellence and quality at the local and international levels in the fields of education, scientific research and community service.

2-Program message

The Accounting Department seeks, through its mission, to prepare students who are scientifically and practically capable in the various fields of accounting and auditing, focusing on the aspect of accounting and auditing skills, and meeting quality standards in preparing and qualifying distinguished graduates at the local and regional levels through developing academic programs and curricula and interacting with Iraqi and international universities. As well as striving to provide sound and advanced scientific research that serves the local, regional and international environment

3-Program objectives

- 1- Preparing highly educated, qualified and distinguished cadres to provide state departments and the private sector with professional accountants.
2. Turn to e-learning and blended learning.
3. Contributing to refining the student's personality and preparing him in a distinguished and appropriate manner by providing a teaching environment based on simulating traditional teaching by following modern educational methods and means.

.4Contributing to spreading scientific culture through cooperation with local institutions and various ministries and holding seminars, lectures and courses (in person and electronic)

4-Programmatic accreditation

Programmatic accreditation from the Ministry of Higher Education and Scientific Research

5-Other external influences Field visits, practical part, scientific consultations

6-Program structure

Notes *	Percentage	Study Unit *	Number of courses	Program structure
Basic course			144	Enterprise requirements
			Yes	College requirements
			Yes	Department requirements
			Yes	summer training
Ministry requirements/B aath crimes under Order 7588 dated 10/19/2023			yes	other

.Notes may include whether the course is core or elective *

The expected educational outcomes of the program- -7

Knowledge:

.1 Accounting principles and concepts:

- Understand basic accounting principles and concepts, such as financial balance, debits and credits, revenues and expenses. .2

International accounting standards:

- Knowledge of international accounting standards (IFRS) and how to apply them in preparing financial reports. .3

Financial reports:

- The ability to prepare and analyze basic financial statements, such as the income statement, financial position statement, and cash flow statement. .4

Taxes:

- Understanding local and international tax legislation and how to prepare tax reports. .5

Review and audit:

- Knowledge of internal and external auditing processes and the standards used in accounting review. .6

Accounting information systems:

- Understand how accounting information systems are used to manage and analyze financial data.

Skills:

.1 Analytical skills:

- Ability to analyze financial data and draw important conclusions.

.2 Critical thinking:

- Develop the ability to think critically to evaluate financial operations

and suggest improvements.

.3 Use of technology:

- Proficiency in using modern accounting software, such as Excel, QuickBooks, and SAP.

.4 Effective communication:

- **Written and verbal communication skills to clearly explain financial information to stakeholders. .5 Problem solving:**
- **The ability to identify and solve financial and accounting problems in innovative ways .**

Value:

.1 Professional ethics:

- **Commitment to professional ethics and maintaining integrity and transparency in accounting work.**

.2 Social responsibility:

- **Understanding the role of the accountant in society and committing to his responsibilities towards society and the environment.**

.3 Continuous learning:

- **Encouraging continuing education and following up on new developments in the field of accounting. .4 Teamwork:**

- **Enhancing the value of teamwork and cooperation with colleagues to achieve common goals.**

.5 Personal responsibility:

- **Taking responsibility for actions and errors and committing to constantly improving professional performance.**

.6 Commitment to quality:

- **Striving to achieve the highest levels of quality in professional performance and providing accurate and reliable accounting services.**

Professional development-8

Professional development for faculty members in the Department of Accounting plays a critical role in improving the quality of education and increasing the effectiveness of academic programs. The following are some strategies and areas that can be focused on to achieve continuous professional development for faculty members:

.1Academic and professional development:

- **Training workshops and conferences:**
- **Participate in local and international workshops and conferences to update knowledge about the latest developments in the field of accounting.**
- **Specialized training courses:**
- **Enrolling in advanced courses in specialized fields such as auditing, taxation, and international accounting standards (IFRS.)**
- **Research:**
- **Encouraging faculty members to conduct and publish research in various fields of accounting, which contributes to the development of knowledge and practical application.**

.2Technological development:

- **Training on modern software:**
- **Providing training on the use of the latest accounting software such as SAP, QuickBooks, and Excel to enhance teaching efficiency.**
- **e-learning:**
- **Training members to use e-learning tools, such as distance learning platforms,**

to enrich the education process and facilitate access to educational materials.

.3Educational development:

- **Effective teaching strategies:**
- **Providing workshops on best teaching practices, including the use of modern teaching techniques and active learning applications.**
- **Evaluating and improving curricula:**
- **Participate in curriculum development and academic program evaluation committees to ensure their compatibility with labor market requirements and academic quality standards.**

.4Personal development:

- **Guidance and counseling:**
- **Providing guidance and counseling programs for new faculty members to benefit from the expertise of more experienced members.**
- **Educational seminars:**
- **Organizing seminars on communication skills, time management, and teamwork to enhance personal and professional competencies.**

.5Cooperation and partnerships:

- **Academic and professional partnerships:**
- **Establishing partnerships with other academic institutions and accounting firms to enhance opportunities for joint research and academic exchange.**

- **Field visits:**

- Organizing field visits for faculty members to accounting companies and audit offices to learn about practical applications and the latest in the field of accounting. .6Leadership development:
- Academic leadership programs:
- Providing training programs aimed at developing the leadership skills of faculty members to qualify them to assume leadership positions within the department or college.
- 7Libraries and educational resources:
- Updating and equipping libraries and educational resources with modern literature and specialized references.

Education strategies-9

- 1Theoretical lectures -2Tests
after each lecture
- 3Study of practical cases:

- -4Using practical cases from the financial and accounting reality to analyze and discuss them, which helps students apply accounting theories in realistic contexts.

- -5Group projects:
- Assign students to group projects that require collaboration and critical thinking, such as preparing financial reports or analyzing accounting data.

Evaluation methods-10

.1Tests and exams:

- Theoretical tests:
- Includes multiple choice questions, short questions, and essay questions to assess theoretical knowledge and deep understanding of accounting concepts.
- Practical tests:

- It involves solving complex accounting problems and preparing financial reports to verify students' ability to apply theoretical knowledge in practical situations.

.2Projects and research:

- **Practical projects:**
- Assigning students to projects that require preparing and analyzing real financial reports or simulating accounting processes, which helps assess their applied skills.
- **Academic research:**
- Assigning students to prepare research on advanced accounting topics to motivate them to research and critically analyze.

.3Continuous evaluation:

- **Assignments and homework:**

Assigning students regular homework assignments that include accounting issues and analyzing practical cases to ensure continuous learning and evaluate performance periodically.

- **Short tests:**
- Conduct short, frequent tests to measure students' understanding of accounting concepts throughout the semester.

Professional development

Orienting new faculty members

Follow the program carefully -1

Many duties that require external information -2

Professional development for faculty members

-1Increase practical discussions and continue to follow the latest scientific research

-2Good knowledge of the importance of the process of conducting scientific research

-3Follow up on developments in the field of financial accounting standards, international auditing standards, and developments in the field of cost and administration

Acceptance standard Central

admission standard from the Ministry of Higher Education and Scientific

Research

The most important sources of information about the program-12

- All sources that serve the progress of the educational process in the Accounting Department, whether foreign or Arabic books
- Solid, approved sources (research, scientific journals, academic articles, accurate scientific sources related to the specific scientific material of the Accounting Department.)

Program development plan-13

Searching for modern sources from reliable websites, as well as diversity in lecture delivery .methods and using all modern methods used in teaching

Preparing the teaching staff	Special requirements/skills (if applicable)	Specialization (Private)	Specialization (General)	Academic Rank
lecturer	computer	Accounting Theory	accounting	professor
lecturer	computer	Applied Statistics	Count	professor
lecturer	computer	Finance	accounting	Assistant Professor
lecturer	computer	Financial Accounting & Auditing	accounting	Assistant Professor
lecturer	computer	marketing	Business Administration	Assistant Professor
lecturer	computer	Financial Accounting & Auditing	accounting	Assistant Professor
lecturer	computer	Financial Management	Business Administration	teacher
lecturer	computer	sport	education	teacher
lecturer	computer	Financial Accounting & Auditing	accounting	Assistant Lecturer
lecturer	computer	Financial Accounting & Auditing	accounting	Assistant Lecturer
lecturer	computer	Finance	Business Administration	Assistant Lecturer
lecturer	computer	Finance Management	Business Administration	Assistant Lecturer
lecturer	computer	Finance & Auditing	Banking Finance	Assistant Lecturer
lecturer	computer	Artificial Intelligence	Computer Science	Assistant Lecturer
lecturer	computer	Public Law	law	Assistant Lecturer
lecturer	computer	Applied Mathematics	mathematics	Assistant Lecturer
lecturer	computer	Financial Management	Business Administration	Assistant Lecturer
lecturer	computer	English	education	Assistant Lecturer
lecturer	computer	Cost Accounting	accounting	Professor
lecturer	computer	Cost	accounting	teacher

lecturer	computer	Financial Accounting & Auditing	accounting	Assistant Professor
lecturer	computer	Financial Management	Business Administration	teacher
lecturer	computer	sport	education	teacher
lecturer	computer	Financial Accounting & Auditing	accounting	Assistant Lecturer
lecturer	computer	Financial Accounting & Auditing	accounting	Assistant Lecturer
lecturer	computer	Finance	Business Administration	Assistant Lecturer
lecturer	computer	Finance Management	Business Administration	Assistant Lecturer
lecturer	computer	Finance & Auditing	Banking Finance	Assistant Lecturer
lecturer	computer	Artificial Intelligence	Computer Science	Assistant Lecturer
lecturer	computer	Public Law	law	Assistant Lecturer
lecturer	computer	Applied Mathematics	mathematics	Assistant Lecturer
lecturer	computer	Financial Management	Business Administration	Assistant Lecturer
lecturer	computer	English	education	Assistant Lecturer

Course Description Form

1. Course Name: Methods and ethics of scientific research	
2. Course Code: 1442 m hg	
3. Semester / Year: 2024 -2025	
4. Description Preparation Date: 2025/9/15	
5. Available Attendance Forms : attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Number of hours per week * 15 per week 2*15=30 hours	
7. Course administrator's name (mention all, if more than one name)	
Hebat Allah Mustafa Al-Sayyid Ali hibtallah.mustafaa@uowa.edu.iq	
8. Course Objectives	
Course Objectives Developing a complete concept for the student about the subject of research methods and ethic for fourth stage students 2. Providing and preparing solid scientific cadre who simulate dealing with contemporary accounting and auditing problems. 3. Disseminating knowledge through cooperati with corresponding departments and holdi seminars and conferences.	<ul style="list-style-type: none"> • • •
9. Teaching and Learning Strategies	
Strategy	1 -Learning and teaching strategy 2. Education strategy collaborative concept planning.

	3. Teaching strategy brainstorming.
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	4. Education Strategy Notes Series
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

	1	2 The first chapter is an introduction to scientific research methods Meaning of method and methodolog Types of curricula Methods use in accountin Basic concep in the field o research The importance scientific research Types of research Types and characterist of science Ethics of scientific research scientific thinking Choose the research top Characterist of a scientifi researcher Steps to			
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		<p>conduct a search Final rankin of search the first exa The second exam is theoretical f the weekly, monthly, dai written exa and the endof- semester</p> <p>exam</p> <p>.</p>	g m o n		
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11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc Course evaluation: 40 points are distributed as follows:

2 monthly exams out of 25 points

10 marks for participation and attendance

5 Preparing reports

60 marks for the end-of-course exam

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	2- Articles
Recommended books and references (scientific journals, reports...)	2- Articles
Electronic References, Websites	2- Video

Course Description Form

1. Course Name: Advance Managerial Accounting in English

2. Course Code:

3. Semester / Year: 2024-2025

4. Description Preparation Date: 2025/9/15

5. Available Attendance Forms : attendance

6. Number of Credit Hours (Total) / Number of Units (Total)

Number of hours per week * 15 per week two Course

5*15=75 hours and 5*15=75 hours

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

8. Course Objectives

Course Objectives

Course objectives

Developing a complete concept for the student on the subject of management accounting in English for the first and second courses for fourth-year students

2. Providing and preparing strong scientific cadres who simulate dealiwith contemporary accounting and auditing problems.

3. Disseminating knowledge through cooperation with corresponding departments and holding seminars and conferences.

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9. Teaching and Learning Strategies

Strategy	<p style="text-align: center;">1 -Learning and teaching strategy</p> <p>2. Education strategy collaborative concept planning.</p> <p>3. Teaching strategy brainstorming.</p>
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4. Education Strategy Notes Series

10. Course Structure

The first course	الاسبوع
Chapter One: Introduction to the emergence and development of management accounting	1
Chapter Two: A Conceptual Approach to Cost, Its Classifications, and Diagnostics of Classifications Related to Performing Administrative Accounting Functions	2
Methods for separating fixed and variable costs	3
chapter three: Analyzes of break-even point	4
Calculation methods of break-even point	5
Margin calculation methods of break-even point	6
Calculate sales that achieve the target profit	7
Safety margin and operating leverage	8
Chapter Four: Short-Term Administrative Decisions - A Conceptual Approach	9
Classifications of administrative decisions .. a decision to accept or reject a special order	10
The decision of internal manufacturing or external purchase. The decision to choose a productive method	11
The decision to allocate scarce resources (choosing the optimal production mix) .. The decision to continue or close one of the production lines	12
decisions .. a decision to accept or reject a special order	13
The decision of internal manufacturing or external purchase	14
Course end exam	15
The second course	
Chapter one: Master budgets ... a conceptual approach	1
Master budget: the budget for sales, production, materials.	2

Master budget, material purchase budget, wage budget, indirect manufacturer costs budget	3
the cost budget for the total stock at the end of the period ... the cost budget for the sold goods, the budget of the marketing costs ...	4
Financial budgets: - the cash budget	5
Financial budgets The budget for the income statement and the budget for the financial position	6
Chapter Two: - Budgets and investment decisions, an introduction	7
Methods for evaluating investment projects that take into account the time value of money, net present value, and the internal rate of return	8
Methods that do not take the time value of money into consideration. Payback period. Accounting rate of return	9
Methods that do not take the time value of money into consideration. Payback period. Accounting rate of return	10
Chapter Three: Responsible Accounting and performance evaluation	11
Introduction to responsibility centers	12
Balanced Scorecard is a calendar for evaluating strategic performance	1
Strategic management accounting techniques	3
Course end exam	14

2

Chapter one: Master budgets ... a conceptual approach

15

5

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc Course evaluation: 40 points are distributed as follows:

2 monthly exams out of 15 points

10 marks for participation and attendance and Preparing reports 60

marks for the end-of-course exam

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)

Management Accounting Book
Manal Jabbar Sorour... and other

Main references (sources)

Management Accounting Book...
Fayez Naeem and others Cost
accounting, an administrat
introduction, Horngren

Recommended books and references (scientific journals, reports...)	Management Accounting Book... Fayez Naeem and others Cost accounting, an administrat introduction, Horngren
Electronic References, Websites	Management Accounting Book... Fayez Naeem and others Cost accounting, an administrat introduction, Horngren

Course Description Form

1. Course Name: Methods and ethics of scientific research	
2. Course Code: 1442 m hg	
3. Semester / Year: 2023-2024	
4. Description Preparation Date: 2025/9/15	
5. Available Attendance Forms : attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Number of hours per week * 15 per week 2*15=30 hours	
7. Course administrator's name (mention all, if more than one name)	
8. Course Objectives	
<p>Course Objectives Developing a complete concept for the student about the subject of research methods and ethics for four stage students</p> <p>2. Providing and preparing solid scientific cadres wsimulate dealing with contemporary accounting and auditing problems.</p> <p>3. Disseminating knowledge through cooperation w corresponding departments and holding seminars a conferences.</p>	<ul style="list-style-type: none"> • • h •
9. Teaching and Learning Strategies	
Strategy	<p>1 -Learning and teaching strategy</p> <p>2. Education strategy collaborative concept planning.</p> <p>3. Teaching strategy brainstorming.</p> <p>4. Education Strategy Notes Series</p>
10. Course Structure	

Week	Hou	Required Learning	Unit or	Lear	Evaluation
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	rs	Outcomes	subject name	ning meth od	method
1		The first chapter is an			
2		introduction to scienti			
3		research methods			
4		Meaning of method an			
5		methodology			
6		Types of curricula			
7		Methods used in			
8		accounting			
9		Basic concepts in the			
10		field of research The			
11		importance of			
12		scientific research			
13		Types of research Types			
14		and characteristics of			
15		science			
		Ethics of scientific			
		research scientific			
		thinking Choose the			
		research topic			
		Characteristics of a			
		scientific researcher			
		Steps to conduct a			
		search			
		Final ranking of searc			
		the first exam The			
		second exam is			
		theoretical for the			
		weekly, monthly, daily			
		written exams, and th			
		end-of-semester exam e			

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc Course evaluation: 40 points are distributed as follows:
 2 monthly exams out of 25 points
 10 marks for participation and attendance
 5 Preparing reports
 60 marks for the end-of-course exam

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Scientific research methods, D Muhammad Sarhan Ali Al- Mahmoudi 2019
Main references (sources)	2- Articles
Recommended books and references (scientific journals, reports...)	2- Articles
Electronic References, Websites	2- Video

Course Description Form

1. Course Name:	
Readings and business correspondence	
2. Course Code:	
3. Semester / Year: 2024-2025	
Second Semester	
4. Description Preparation Date:	
2025/9/15	
5. Available Attendance Forms :	
attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Number of hours per week * 15 per week	
2*15=30 hours	
7. Course administrator's name (mention all, if more than one name)	
8. Course Objectives	
Course Objectives	•
1. Developing a complete concept for the student about the subject of research methods and ethics for fourth stage students	•
2. Providing and preparing solid scientific cadre who simulate dealing with contemporary accounting and auditing problems..	•
9. Teaching and Learning Strategies	
Strategy	1 -Learning and teaching strategy 2. Education strategy collaborative concept planning. 3. Teaching strategy brainstorming. 4. Education Strategy Notes Series

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learnin g method	Evaluation method
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	2	An introductory introduction to international standards on auditing 100199 Responsibilities 200-299 Responsibilities 200-299 Audit planning300-399 Internal Control 400-499 Proof of evidence500-599 Benefit from the work of others600-699 Auditing Standard 1009 Comput Assisted Auditing Methods ISA 700 Internal audit guides Internal audit guides First month exam Second month exam			

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc Course evaluation: 40 points are distributed as follows:
2 monthly exams out of 30 points
10 marks for participation and attendance
60 marks for the end-of-course exam

12. Learning and Teaching Resources

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

Course Description Form

1. Course Name:

Human rights and democracy

2. Course Code:

1442

3. Semester / Year:

2024-2025

4. Description Preparation Date

: 13/10/2024

5. Available Attendance Forms :

attendance

6. Number of Credit Hours (Total) / Number of Units (Total)

Number of hours per week * 15 per week

2*15=30 hours

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

8. Course Objectives

Course Objectives

- Understanding, knowing, and realizing his right that God has granted to him and to all humankind and therefore they are a gift and not a gain for anyone, and no one has the right to take them away
- The student expresses and defends these rights his own way.
- Explaining the phenomena and giving explanation for the violations of human rights and freedoms that occur before him by identifying the deficiencies gaps that exist in light of the information available to him.
- Understanding the most important political system that guarantees human rights and political freedom and trying to implement it on the ground, which is the democratic system.

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9. Teaching and Learning Strategies

Strategy	<ol style="list-style-type: none">1 -Learning and teaching strategy2. Education strategy collaborative concept planning.3. Teaching strategy brainstorming.4. Education Strategy Notes Series
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
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<p>1 2 3 4 5 6 7 8 9 10 11 12 13 14 15</p>	<p>2</p>	<p>Knowledge of human rights and the rights of other human beings, the rights approved by divine laws and then man-made laws at all international, regional and national levels. Then know what public freedoms are and why they are called public, and what freedoms are recognized by divine laws and then in regional and national charters, that they can be enjoyed and exercised in their correct form without violating the freedoms of others. Then learn about his country's political system by learning about the democratic system</p>			
		<p>practiced by most countries in the world, which is a guarantee of rights and freedoms.</p>			
<p>11. Course Evaluation</p>					

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc Course evaluation: 40 points are distributed as follows:

2 monthly exams out of 25 points

10 marks for participation and attendance

5 Preparing reports

60 marks for the end-of-course exam

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Various Iraqi and Arab lectures, published research, Theses and dissertations, relevant international standards
Main references (sources)	2- Articles
Recommended books and references (scientific journals, reports...)	2- Articles
Electronic References, Websites	2- Video

Course Description Form

1. Course Name:

Business Law

2. Course Code:

1442

3. Semester / Year:

2024-2025

4. Description Preparation Date

: 13/10/2024

5. Available Attendance Forms :

attendance

6. Number of Credit Hours (Total) / Number of Units (Total)

Number of hours per week * 15 per week

2*15=30 hours

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

8. Course Objectives

<p>Course Objectives</p> <p>The course aims to introduce the student to the most important principles of commercial law, commercial contracts, banking operations, and the provisions of private companies and public companies.</p> <ul style="list-style-type: none"> • Understanding the nature of these activities and role of the chartered accountant in addressing the problems resulting from the nature and characteristics of these activities • Teaching and training students on how to insure companies and familiarizing them with the provisions of the Private Companies and Public Companies Law • Guiding students on how the legal profession deal with companies • A statement of the most important standards related to commercial law and the extent of their application in Iraq • Developing students' awareness and horizons regarding the theoretical and conceptual background of restrictions and the division of profits 	<ul style="list-style-type: none"> • • •
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companies	
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9. Teaching and Learning Strategies

Strategy	<ol style="list-style-type: none"> 1 -Learning and teaching strategy 2. Education strategy collaborative concept planning. 3. Teaching strategy brainstorming. 4. Education Strategy Notes Series
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
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1	2	Introducing the student to the scope of application of trade law and the provisions of some commercial contracts and banking operation			
2		Teaching and training students how to insure companies and familiarizing them with the provision of the Private Companies and Public Companies Law.			
3		The foundations of distinguishing between revenue and capital expenses and accounting for the in both companies			
4		Distinguish between the different stages			
5		in the work of joint stock companies and how to account for each stage			
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc Course evaluation: 40 points are distributed as follows:

2 monthly exams out of 25 points

10 marks for participation and attendance

5 Preparing reports

60 marks for the end-of-course exam

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Various Iraqi and Arab lectures, published research, Theses and dissertations, relevant international standards
Main references (sources)	2- Articles
Recommended books and references (scientific journals, reports...)	2- Articles
Electronic References, Websites	2- Video

Course Description

1. **Course Name: Financial Statement Analysis in English** ◦ **Department: Accounting**
2. **Course Code: ACTG303**
3. **Semester/Year – Courses/First Semester: 2023-2024**
4. **Course Description Date: First Semester, 13/06/2024**
5. **Available Attendance Formats: In-person**
6. **Total Study Hours / Total Units:**
 - **Weekly Hours * 15 weeks** ◦ **3**
 - * 15 = 45 hours**
7. **Course Coordinators:**
8. **Course Objectives:**
 1. **Equip students with the nature of the financial analysis function and its academic and professional aspects.**
 2. **Understand the nature of financial ratios, vertical, and horizontal analysis.**
 3. **Provide information about software and files related to financial analysis.**
 4. **Develop awareness regarding financial analysis and its importance.**

9. Learning and Teaching Strategy:

- 1. Adopt lecture-based teaching, connecting each topic with practical examples from governmental and private sector work units.**
- 2. Assign simple practical exercises to be performed and solved by students during the lecture with participation from all students in the class to enhance material interaction**

10. Course Structure:

Week	Hours	Required Learning Outcomes	Unit or Topic Name	Learning Method	Teaching Method
1	...	Overview of financial statement analysis: Introduction to financial Analysis- Types of financial Analysis – components of financial Analysis. Financial statement – Basis of Analysis: Business Activities - financial statement Reflect Business Activities – Additional information	Theoretical	Daily, weekly, monthly exams and end-ofsemester exam	

2	...	Financial statement Analysis Preview: Analysis Tools – Valuation Models Analysis in an efficient Market. Financial Reporting and Analysis: Reporting Environment – statutory financial Reports Factors Affecting statutory financial Reports	
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Week	Hours	Required Learning Outcomes	Unit or Topic Name	Learning Method	Teaching Method
3	
4	...	Cash Flow Analysis: statement of Cash Flow – Relevance of Cash	...	...
5	...	Analyzing Operating Activities, Analyzing Investing Activities, Analyzing Financial Activities	...	...
6	...	Common-size Analysis: Horizontal Common-size Analysis, Vertical Commonsized Analysis	...	...

7	...	Exam 1	...	...
8	...	Financial Ratio Analysis: Liquidity Ratio contents, Activity Ratio	...	...
9	...	Profitability Ratio	...	...
10	...	Solvency Ratio	...	...
11	...	Leverage Ratio	...	...
12	...	Evaluation Project	...	...
13	...	Financial Failure Prediction	...	...
Week	Hours	Required Learning Outcomes	Unit or Topic Name	Learning Method	Teaching Method
14	...	Investment Policies	...	...
15	...	Exam 2	...	...

11. Course Evaluation: Distribution of 40 marks as follows:

- Two monthly exams worth 25 marks each
- 10 marks for participation and attendance

12. Learning and Teaching Resources:

13. Financial Analysis in English

14. Financial Analysis by Dr. Mohammed Al-Amiri

15. Additional relevant resources and materials as required

Course description form

1. Course name: Methods and ethics of scientific research
Department of Accounting
2. Course Code :
3. Semester/year courses/first course
2024-20245
4. Date the description was prepared
The first course 10/3/2025
5. Attendance forms are available
My presence
6. Number of study hours (total)/number of units (total):
Number of hours per week * 15 per week
2*15=30hour
7. Name of the rapporteur
Eng. Taqa Karim Jabr
8. Course objectives

	<p>A1-Learn how to run a programMS-Excel 2010 A2-learns how to deal with the main interface He and how to deal with each application in it</p> <p>A3-Learning to perform and represent mathematical and statistical operations within .electronic tables</p> <p>A4- Representing data in the form of .graphs</p> <p>2.Providing and preparing solid scientific cadres that simulate...Dealing with contemporary accounting and auditing problems.</p> <p>3. Disseminating knowledge through cooperation with corresponding departments and holding seminars and conferences.</p>
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9. Learning and teaching strategy	
	<p>Education collaborative planning. strategy concept</p> <p>Teaching brainstorming. strategy strategy</p> <p>6. Education notes series</p>

10. Course structure					
Teaching method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week

For weekly, monthly, daily, written exams, and the final exam To separate	theoretical	Insert tab, tables group, illustrations group, links group Charts group, Sparklines group, Filter group, Text group, Symbols group Creating mathematical formulas in Microsoft Excel 2010 Formulas tab, rules for writing arithmetic formulas, comparison operators Conditional if statement, name group and formula checking, calculation group, data tab, sorting and filtering group, data tools group, outline group the first exam Second exam	Chapter one	2	1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15

11. Course evaluation: 40 points are distributed as follows:
 2 monthly exams out of 25 points
 10 marks for participation and attendance
 5 Preparing reports
 60 marks for the end-of-course exam

12. Learning and teaching resources	
	1- Excel teaching skills 2010
	2-Articles 2-video

نموذج وصف المقرر

1.	اسم المقرر : محاسبة دولية المرحلة الرابعة
	قسم المحاسبه.
2.	رمز المقرر :..... ACTG3:
3.	الفصل / السنة – كورسات / الكورس الاول
	2024 -2023
4.	تأريخ اعداد الوصف
	الكورس الاول 13 / 06 / 2024
5.	اشكال الحضور المتاحة
	حضورى
6.	عدد الساعات الدراسية (الكلي) / عدد الوحدات / (الكلي) عدد الساعات اسبوعيا * 15 اسبوع 2 * 15 = 30 ساعة
7.	اسم مسؤول المقرر
	اد ابتهاج اسماعيل – م د عقيل السوداني
8.	اهداف المقرر

	<p>11 .. Providing students with information about the importance and characteristics of international accounting</p> <p>2.Understanding the nature of accounting treatments under international standards</p> <p>3. Clarifying the accounting treatments followed in joint-stock companies and in the banking sector</p> <p>4. Guiding students on how to prepare financial statements in accordance with the standards</p>
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	<p>5. Statement of the most important international standards related to banking and price changes</p> <p>6. Developing students' awareness and understanding of the theoretical and conceptual background behind the restrictive treatments and the basis of calculation in those that follow international standards.</p> <p>Preparing students to be able to assume .7 professional and practical responsibilities for the requirements of the labor market</p> <p>.</p>
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	<p>_ Adopting the method of delivering lectures and linking each topic with examples from the reality of work in governmental and private units.</p> <p>2_ Giving them some simple practical exercises that are performed by the students and solved during the lecture, with the participation of all students in the section with the professor, to give the material from the interaction.</p>
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10. بنية المقرر

طريقة التعليم	طريقة التعلم	اسم الوحدة او الموضوع	مخرجات التعلم المطلوبة	الساعات	الاسبوع
	نظري	Introduction to international :accounting		....	1
		<ul style="list-style-type: none"> • Definitions (what is international accounting?). • Development of multinational companies. • Global accounting diversity: ☐ 			2 3 4

<p>الامتحانات اليومية والاسبوعية والشهرية وامتحان نهاية الفصل</p>	<p>Reasons for accounting diversity</p> <ul style="list-style-type: none"> • Problems resulting from accounting diversity 2 <p>Accounting Homework Sets</p> <ul style="list-style-type: none"> • International convergence of financial reporting: • Compatibility and convergence • Establishment of the International Accounting Standards Board 2 <p>International Accounting Standards Board Framework 2 International Financial Reporting Standards: 2</p> <p>Types of Differences Quiz #</p> <ul style="list-style-type: none"> • Recognition and measurement criteria 2 <p>Comparative accounting1 2 Comparative accounting 2</p>			<p>5</p> <p>6</p> <p>7</p> <p>15</p>
			<p>International Accounting, 4th Edition</p>	

Course Description Form

1. Course Name: Accounting for Financial Institutions

2. Course Code: 1442 m hg

3. Semester / Year: 2023-2024

4. Description Preparation Date: 8/4/2024

5. Available Attendance Forms : attendance

6. Number of Credit Hours (Total) / Number of Units (Total)

Number of hours per week * 15 per week

4*15=60 hours

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

Name: Husam Hasan Hashim

Email: hussamalal_araji@uomustansiriyah.edu.iq

Husam Hasan Hashim Dr.

Nada Naif Younis

8. Course Objectives

Course Objectives

Developing a complete concept for the student
Developing a complete concept among the student
on the subject of accounting in banks according to
the banking accounting system

2. Providing and preparing solid scientific
cadres who simulate dealing with contemporary
accounting and auditing problems.

3. Disseminating knowledge through cooperation
with corresponding departments and holding
seminars and conferences.

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- n.

9. Teaching and Learning Strategies

Strategy	<p style="text-align: center;">1 -Learning and teaching strategy</p> <p>2. Education strategy collaborative concept planning.</p>
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	<p style="text-align: center;">3. Teaching strategy brainstorming.</p> <p>4. Education Strategy Notes Series</p>
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
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<p>L 2 3 4 5 5 7 3 9 L L L L L L</p>	<p>4 Describe the usefulness of the conceptual framework for accounting for entities (banks). Understand the purpose of enterpris accounting. Determine the types banks. Identifying the basic departments and divisions in banks. Determine the accounting treatment for each section. Describe the usefulness of the conceptual framework for accounting in insurance companie Understand the purpose of accountin in insurance companies. Explaining the purpose of the Fund SecretariatDepartme and how the accounting treatment of transactions is carried out when supplying cash (loca currency and foreign currency) by the</p>			
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		<p>Central Bank of Iraq</p> <p>Explaining the purpose of the Fund Secretariat</p> <p>Department and how the accounting treatment of transactions is carried out when supplying cash (local currency and foreign currency) by the Central Bank Iraq</p> <p>Knowing their types and discussing the accounting treatment for each type, as well as discussing the accounting treatment of deposit interest.</p> <p>Explaining the saving account and discussing the accounting treatment of the savings account and interest.</p> <p>Clarifying commercial papers (bills of exchange and discounted transfers)</p> <p>Discuss the accounting treatment of the discounted bill of exchange.</p> <p>Discuss the accounting treatment of the discounted transfer.</p> <p>Explaining internal and external transfers and discussing the</p>			
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		accounting treatment for transfers. Explaining travelers			
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		<p>checks and bills of exchange and clarifying their accounting treatment</p> <p>Explaining documentary credits and discussing their accounting treatment</p> <p>Clarifying letters of guarantee and explaining the accounting restrictions related to them.</p>			
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11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc Course evaluation: 40 points are distributed as follows:

2 monthly exams out of 25 points

10 marks for participation and attendance

5 Preparing reports

60 marks for the end-of-course exam

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	<p>Specialized accounting systems (Fayza Ibrahim Mahmoud AlGhabban_Dr. Thaer Sabri Al-Ghabban)</p> <p>Book of the unified accounting system in banks and insurance companies (Central Bank of Iraq)</p>
Main references (sources)	2- Articles
Recommended books and references (scientific journals, reports...)	2- Articles
Electronic References, Websites	2- Video

Course Description Form

1. Course Name: Accounting for Financial Institutions	
2. Course Code: 1442 m hg	
3. Semester / Year: 2023-2024	
4. Description Preparation Date: 8/4/2024	
5. Available Attendance Forms : attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Number of hours per week * 15 per week 4*15=60 hours	
7. Course administrator's name (mention all, if more than one name)	
Name: zeina Khdier Abass mahdi Email: zeinaaali1971@uomustansiriyah.edu.iq Husam Hasan Hashim	
8. Course Objectives	
Course Objectives Developing a complete concept for the student Developing a complete concept among the student on the subject of accounting in banks according to the banking accounting system 2. Providing and preparing solid scientific cadre who simulate dealing with contemporary accounting and auditing problems. 3. Disseminating knowledge through cooperati with corresponding departments and holdi seminars and conferences.	<ul style="list-style-type: none"> • • •
9. Teaching and Learning Strategies	

Strategy	<ol style="list-style-type: none"> 1 -Learning and teaching strategy 2. Education strategy collaborative concept planning. 3. Teaching strategy brainstorming. 4. Education Strategy Notes Series
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
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<p>L 2 3 4 5 5 7 3 9 L L L L L L</p>	<p>Description of concepts The conceptual framework for accounting for oil. Understanding the crops from natural source accounting Basic definitions and sections in oil paintings. Determine the computer program for each department. Explaining the stages of oil and accounting for the Explaining from the Agricultural Secretariat Department how to establish the accounting treatment for transactions when supplying cash (foreign local currency). Identify their type and discuss the accounting treatment for each type, as well as discuss the accounting treatment for the</p>			
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	<p>stages of oil production.</p> <p>Explaining how to dig and excavate.</p> <p>Exploratory phase</p> <p>Discussion of the computer process for the exploratio phase. Discussing accounting treatments for the extraction stage.</p> <p>Explanation of amortization of no simple contracts. -</p> <p>Explaining the accounting treatment for the production stage. -</p> <p>Explanation and discussion of accounting for the refining stage.</p>	N		
11. Course Evaluation				
<p>Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc Course evaluation: 40 points are distributed as follows:</p> <p>2 monthly exams out of 25 points</p> <p>10 marks for participation and attendance</p> <p>5 Preparing reports</p> <p>60 marks for the end-of-course exam</p>				
12. Learning and Teaching Resources				
Required textbooks (curricular books, if any)		<p>Specialized accounting systems</p> <p>(Fayza Ibrahim Mahmoud AlGhabban_Dr. Thaer Sabri Al-Ghabban)</p>		
Main references (sources)		2- Articles		

Electronic References, Websites	2- Video
Recommended books and references (scientific journals, reports...)	2- Articles

Course Description Form

1. Course Name:					
International auditing standards					
2. Course Code:					
3. Semester / Year: 2023-2024					
First Semester					
4. Description Preparation Date:					
8/11/2024					
5. Available Attendance Forms :					
attendance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
Number of hours per week * 15 per week 2*15=30 hours					
7. Course administrator's name (mention all, if more than one name)					
Name: fatema salh Mahdi Email: fatemasalh_m@uomustansiriyah.edu.iq Name: Tiba Abdul Kareem Mohamed Jafeer Email: tibaabdulkareem@uomustansiriyah.edu.iq					
8. Course Objectives					
Course Objectives			<ul style="list-style-type: none"> • • • 		
1. Developing a complete concept for the student about the subject of research methods and ethics for fourth stage students			•		
2. Providing and preparing solid scientific cadre who simulate dealing with contemporary accounting and auditing problems..			•		
9. Teaching and Learning Strategies					
Strategy		1 -Learning and teaching strategy 2. Education strategy collaborative concept planning. 3. Teaching strategy brainstorming. 4. Education Strategy Notes Series			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or	Learnin	Evaluation

			subject name	g method	method
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	2	An introductory introduction to international standards on auditing 100199 Responsibilities 200-299 Responsibilities 200-299 Audit planning300-399 Internal Control 400-499 Proof of evidence500-599 Benefit from the work of others600-699 Auditing Standard 1009 Comput Assisted Auditing Methods ISA 700 Internal audit guides Internal audit guides First month exam Second month exam			

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc Course evaluation: 40 points are distributed as follows:
2 monthly exams out of 30 points
10 marks for participation and attendance
60 marks for the end-of-course exam

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	International auditing standards book ا.د. فاطمة صالح مهدي الغربان
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name: Specialized accounting systems

2. Course Code: 1442 m hg

3. Semester / Year: 2023-2024

4. Description Preparation Date: 8/4/2024

5. Available Attendance Forms : attendance

6. Number of Credit Hours (Total) / Number of Units (Total)

Number of hours per week * 15 per week

5*15=75 hours

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

Name: Karrar Kareem Jawad

Email: Karrar -kareem@uomustansiriyah.edu.iq

8. Course Objectives

Course Objectives

Developing a complete concept for the student about the subject of research methods and ethic for fourth stage students

2. Providing and preparing solid scientific cadre who simulate dealing with contemporary accounting and auditing problems.

3. Disseminating knowledge through cooperati with corresponding departments and holdi seminars and conferences.

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9. Teaching and Learning Strategies

Strategy	<ol style="list-style-type: none"> 1 -Learning and teaching strategy 2. Education strategy collaborative concept planning. 3. Teaching strategy brainstorming. 4. Education Strategy Notes Series
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Seasonal crops			
2		Examples of			
3		seasonal crops			
4		fruit garden			
5		Examples of			
5		orchards			
7		Examples of			
		orchards			
8		Solve a set of			
9		questions and			
L		exercises First			
L		semester			
L		test/first exam			
L		Breeding			
L		livestock			
L		Examples of			
L		breeding			
		livestock			
		Examples of			
		breeding			
		livestock			
		fattening cattle			
		Work cattle			
		Solve a set of			
		questions and			
		exercises First			
		semester			
		exam/second			
		exam			

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11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc Course evaluation: 40 points are distributed as follows:
 2 monthly exams out of 15 points
 10 marks for participation and attendance
 60 marks for the end-of-course exam

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Specialized Accounting Systems /
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	<p>Written by: Thaer Sabri ALGhabban and Faiza Ibrahim ALGhabban / Third Edition / Al- Dhakraya Publishing and Distribution / Baghdad 2022</p>
<p>Main references (sources)</p>	<p>1- majlis maeayir almuhasabat alduwliati, (IASB) ,almieyar almuhasabii alduwalii / 41 , almuhasabat ean alnashat alzara .2020 albuhuth walmaqalat almanshurat ealaa shabakat alantirnit International Accounting Standards Board (IASB), International Accounting Standar 41, Accounting for Agricultural Activity, 2020. Research and articles published o the Internet</p>
<p>Recommended books and references (scientific journals, reports...)</p>	<p>2- Articles</p>
<p>Electronic References, Websites</p>	<p>3- Video</p>

Course Description Form

1. Course name :Principles of Statistics
Accounting Department
2. Course code..... : ACTG303.....
3. Semester/ year – courses/ Second course
2024 -2023
4. Date the description was prepared
The second course 06/13/2024
5. Available attendance forms
Student attendance
6. Number of study hours (total) / number of units / (total) Number of hours per week * 15 weeks 3 * 15 = 3 hours
7. Name of the course officer
Raaed Fadhil Mohammed
8. Course objectives
1- Students gain knowledge of the nature of statistics and how to classify data. 2- Understanding the role of statistics in making future plans by predicting results. 3- Developing students' skills in how to collect data, classify it, analyze it, and extract statistical indicators. 4 - Developing students' skills in extracting measures of central tendency and measures of dispersion by solving many examples and practical applications.
9. Learning and teaching strategy

1- Adopting the lecturing method and linking each topic with applied examples.

2 - Giving the students some simple practical exercises that are discussed by the students and solved during the lecture, with the participation of all students, to give the material a kind of interaction.

10 - Course structure

Teaching method	Learning method	Name of the unit or topic	Required learning outcomes	hours	week
Daily, weekly, monthly exams and the endof-semester exam	Lecturing	Principles of Statistics	Directing students to focus on knowledge and understanding of the intellectual framework of the principles of statistics, knowledge and understanding of statistical methods.	60	15

11- Course evaluation: 40 marks are distributed as follows:

monthly exams out of 30 points

10marks for participation and attendance

12- Resources for learning and teaching

1- Al-Mashhadani, Mahmoud, "Principles of Statistics," 2010.

2- Al-Rawi, Khasi', "Principles of Statistics". 2002

3- Hassan, Raad Fadel, "Principles of Applied Statistics". 2014.

Course Description Form

1. Course name : computer skills

Accounting Department
2. Course code..... : ACTG303.....
3. Semester/ year – courses/ Second course
2024 -2023
4. Date the description was prepared
The second course 06/13/2024
5. Available attendance forms
Student attendance
6. Number of study hours (total) / number of units / (total)
Number of hours per week * 15 weeks
3 * 15 = 4 hours
7. Name of the course officer
Raaed Fadhil Mohammed
8. Course objectives
<ol style="list-style-type: none"> 1. Completing projects, printing matters, and preparing statistics and graphs. 2. Learn about operating systems, computer basics, and office applications 3. Keeping pace with digital development, completing scientific research, and using distance education methods
9. Learning and teaching strategy
<ol style="list-style-type: none"> 1- Adopting the lecturing method and linking each topic with applied examples. 2 - Giving the students some simple practical exercises that are discussed by the students and solved during the lecture, with the participation of all students, to give the material a kind of interaction.

10 - Course structure					
Teaching method	Learning method	Name of the unit or topic	Required learning outcomes	hours	week
Daily, weekly, monthly exams and the end-of-semester exam	Lecturing	Computer skills	Directing students to focus on dealing with computers and managing them well to achieve the desired goal of keeping pace with digital development, completing scientific research, and using distance education methods.	60	15
11- Course evaluation: 40 marks are distributed as follows:					
monthly exams out of 30 points					
10 marks for participation and attendance					
12- Resources for learning and teaching					
1- Abdel Majeed, Ghassan Hamid and others, "Computer Basics and Its Office Applications," Part One, 2014.					
2- Al-Zoubi, Muhammad Bilal, "Computer and Ready-made Software Basic Skills"					
3- Al-Zoghbi, Muhammad Bilal, "Computer and Internet Principles IC3."					