

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



# **Academic Program and Course Description Guide**

2024

## **Introduction:**

The educational program is a well-planned set of courses that include procedures and experiences arranged in the form of an academic syllabus. Its main goal is to improve and build graduates' skills so they are ready for the job market. The program is reviewed and evaluated every year through internal or external audit procedures and programs like the External Examiner Program.

The academic program description is a short summary of the main features of the program and its courses. It shows what skills students are working to develop based on the program's goals. This description is very important because it is the main part of getting the program accredited, and it is written by the teaching staff together under the supervision of scientific committees in the scientific departments.

This guide, in its second version, includes a description of the academic program after updating the subjects and paragraphs of the previous guide in light of the updates and developments of the educational system in Iraq, which included the description of the academic program in its traditional form (annual, quarterly), as well as the adoption of the academic program description circulated according to the letter of the Department of Studies 3/2906 on 3/5/2023 regarding the programs that adopt the Bologna Process as the basis for their work.

In this regard, we can only emphasize the importance of writing an academic programs and course description to ensure the proper functioning of the educational process.

## **Concepts and terminology:**

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

**Course Description:** Provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the students to achieve, proving whether they have made the most of the available learning opportunities. It is derived from the program description.

**Program Vision:** An ambitious picture for the future of the academic program to be sophisticated, inspiring, stimulating, realistic and applicable.

**Program Mission:** Briefly outlines the objectives and activities necessary to achieve them and defines the program's development paths and directions.

**Program Objectives:** They are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable.

**Curriculum Structure:** All courses / subjects included in the academic program according to the approved learning system (quarterly, annual, Bologna process; whether it is a requirement (ministry, university, college and scientific department) with the number of credit hours.

**Learning Outcomes:** A comparable set of knowledge, skills and values acquired by students after the successful completion of the academic program and must determine the learning outcomes of each course in a way that achieves the objectives of the program.

**Teaching and learning strategies:** They are the strategies used by the faculty members to develop students' teaching and learning, and they are plans that are followed to reach the learning goals. They describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.

## Academic Program Description Form

University name: Al-Furat Al-Awsat Technical University

College/Institute: Administrative Technical College/Kufa

Scientific Department: Department of Accounting Techniques

Name of the academic or professional program: Bachelor of Accounting Technology

Name of final degree: Bachelor of Accounting Technology

Academic system: semesterly for the first three stages and annually for the fourth stage

Description preparation date: Academic year 2023-2024

Date of filling the file: 3/5/2024

Signature:

Head of Department Name:

Dr: Abbas F. Ali

Date: 30/3/2024

Signature:

Scientific Associate Name:

Prf.Dr: Asmaa Mahdi

Date: 1/4/2024



The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date: Jasim Ali Hassan

Signature: 2/4/2024

Fadhil  
Approval of the Dean

### **1. Program Vision**

Continuous development to assume a leadership position in technical accounting education in Iraq.

### **2. Program Mission**

Improving the skills of graduate students from the Department of Accounting Technologies and studying the labor market in the fields of accounting, auditing, finance, and investment. They possess academic and technical knowledge, capabilities, and skills and possess moral values that enable them to face the challenges posed by the changing global business environment and strive to establish an effective relationship with the business environment and the profession by working in Departments, institutions and departments of accounting, auditing, control, finance, insurance, banking, investment, financial markets and electronic commerce in the various sectors of the state and local and foreign companies.

### **3. Program Objectives**

1. Communicating accounting sciences to graduate students that enable them to work with confidence in the market.
2. Establishing a clear framework for accounting work that is consistent with the work of the economic unit to achieve its goals, whether in the private or public sector.
3. Introducing students to professional ethics, especially honesty in accounting work, which helps fight financial corruption.

4. Introducing students to accounting programs and how to use them in a way that ensures high accuracy in work and reduces time and effort, thus increasing the efficiency of accounting work.
5. Directing students to emphasize keeping accounting records, organizing their procedures and ensuring the flow of work.
6. Preparing students and enabling them to write research and accounting reports.
7. Attracting distinguished scientific competences and expanding the appointment of scientifically distinguished graduates as technical trainers and developing their skills by completing their graduate studies in universities inside and outside Iraq.
8. Contributing to the efforts made to develop the accounting and auditing profession through cooperation with official professional bodies in the field of regulating the profession's practices.
9. Contributing to continuing education courses, developing the efficiency of the performance of state employees and other business sectors, and providing accounting and financial consultations to parties requesting them.

#### 4. Program Accreditation

#### 5. Other external influences

Ministry standards, international accounting standards

#### 6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Revises'
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Institution Requirements	2	4	%3	
College Requirements	6	12	%8	
Department Requirements	43	130	%89	
Summer Training	2	Satisfied		
Other				

\* As per study mode of the course is less or equal

7. Program Description				
Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
First		Accounting Principles/1 (English)	4	
		Financial economics	2	
		Applied statistics/1	3	
		Financial Mathematics/1	4	
		Computer basics/1	1	1
		Accounting Readings (English)	2	
		Human rights and democracy	2	
		Accounting Principles/2 (English)	4	
		Principles of administration	3	
		Applied statistics/2	3	
		Financial Mathematics/2	4	
		English language/1	2	
		Computer basics/2	1	1
		Arabic Language	2	
		Intermediate Accounting/1 (English)	4	
		Government Accounting/1	4	
		Unified accounting system/1	4	



		Commercial financial legislation/1	3	
		Quantitative Methods (Arabic)	3	
		Computer applications/1	1	<b>1</b>
		Baath Party crimes	1	
		Intermediate Accounting/2 (English)	4	
		Government Accounting/2	4	
		Unified accounting system/2	4	
		Commercial financial legislation/2	3	
		English language/2	2	
		Computer applications/2	1	<b>1</b>
		Arabic Language	2	
		Cost Accounting/1 (English)	4	
		Corporate Accounting/1 (English)	4	
		Accounting for financial institutions	4	
		Tax Accounting	3	
		accounting information systems	3	
		Electronic accounting applications/1	1	<b>1</b>
		Cost Accounting/2 (English)	4	
		Corporate Accounting/2 (English)	4	
		financial analysis	3	
		Specialized accounting systems	3	
		Auditing techniques	3	
		English language/3	2	
		Electronic accounting applications/2	1	<b>1</b>
		Managerial Accounting	.	
		International accounting	.	
		Advanced cost accounting	÷	
		Accounting theory	.	

		English language/4	:	
		Electronic accounting applications/3		1
		Research methodology	:	
		Financial control	,	

### 8. Expected learning outcomes of the program

#### Knowledge

- Identify the need of program purposes and basic concepts of accounting and auditing –
1. Helping the student to become familiar with the mechanism of operation of the national accounting system and its accounting cycle in paper and electronic form, as well as to be able to enter the accounting of economic and the preparation of accounting records and the statement of financial position.
  2. Helping the student to become familiar with accounting work in economic and government units, as well as being familiar with recently systems – (e.g. types of accounting and payroll).
  3. Helping the student to become familiar with the accounting systems applied in government units and economic units.

#### Skills

1. Helping the student to complete accounting work by practicing the accounting and auditing profession. -
2. Helping the student to identify the types of accounting records applied in government units and economic units. -
3. Helping the student with the registration mechanism in the accounting records and books applied in government units and economic units. -
4. Helping the student become familiar with accounting terminology.

#### Thinking

1. The student presents new ideas about the topic, presents the topic, and gives solutions.
2. Differentiates between problems, explains and analyzes phenomena and problems.
3. Simple thinking: (the ability to examine and evaluate the topics presented).
4. Critical Thinking: The ability to criticize and distinguish the topics presented and test between them.
5. Creative thinking: (the ability to produce new accounting ideas).

### 9. Teaching and Learning Strategies

1. Lectures
2. Discussion
3. Questions
4. Applied cases.
5. Field visits .

6. Discussion panels. –

7. Laboratories

8. Systematic training in state departments

Teaching and learning methods for students with limited abilities:

-Additional lectures.

Solved practical examples.

-Indicative summaries

### 10. Evaluation methods

1. Applied cases and field research.

2. Quarterly tests.

3. Attendance and participation.

4. Daily tests.

5. Semester exams.

6. Final exam.

7. Research project, if any.

8. Preparing scientific and applied reports.

### 11. Faculty

#### Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the working staff	
	General	Special			Staff	Lecturer
Professor	accounting	Financial Accounting				
Assistant Professor	accounting	Government accounting				

Assistant Professor	accounting	Financial Accounting				
Assistant Professor	Economy	Economic development				
Lecturer	Finance and Banking	Bank management				
Lecturer	Law	Law				
Lecturer	accounting	Managerial Accounting				
Lecturer	accounting	Financial Accounting				
Lecturer	accounting	Audit				
Lecturer	geography	geography				
assistant Lecturer	accounting	Financial Accounting			✗	
assistant Lecturer	mathematics	Counting				
assistant Lecturer	Arabic Language	language			✓	
assistant Lecturer	the date	old history				
assistant Lecturer	English	English				

### Professional Development

#### Identifying new faculty members

- Providing an introduction to the institution and department: Comprehensive information is presented about the vision and goals of the educational institution and academic department including educational programs, research, and service activities.
- Orientation to policies and procedures: Institution- and department-specific policies and procedures are explained, including academic titles, research standards, and evaluation procedures.
- Orientation to resources and support: Information is provided about resources available to new faculty members, such as libraries, training courses, and technical support.

o Participation in professional development programs: They are directed to participate in professional development programs, such as workshops, seminars, and training courses, to develop their teaching and research skills.

o Generation of new curriculum and collaboration: They are encouraged to communicate and collaborate with other faculty, students and staff, to share experiences and utilize local and academic resources.

o Monitoring and evaluating performance: Periodic monitoring and evaluation of the performance of new faculty members is provided, while providing feedback and support to achieve continuous improvement.

#### Professional development of faculty members

o Needs Assessment: Development begins with assessing faculty needs, either through surveys or individual meetings, to identify areas in which they need development.

o Setting goals and measures: Based on needs, specific goals for academic and professional development are determined, and the necessary measures and plans are developed to achieve these goals.

o Implementing training programs: Various and customized training programs are implemented according to the needs of faculty members, such as workshops, training courses, and seminars.

o Monitoring and evaluating performance: The progress of faculty members is monitored during the training programs, and the necessary feedback and support are provided to ensure that goals are achieved.

o Applying educational strategies: Development also includes applying innovative and creative educational strategies to improve the quality of learning, such as active learning, cooperative learning, and continuous assessment.

o Research development and utilization: Development also includes enhancing the research and publication capabilities of faculty members, by supporting them in conducting research and publishing the results in peer-reviewed scientific journals.

o Participation in service activities: Faculty members are encouraged to participate in community service activities, such as conducting applied research and providing academic consulting.

o Continuous evaluation and improvement: The effectiveness of development and continuing education programs must be periodically evaluated, and the results used to improve operations and meet the ongoing needs of faculty members.

## 12. Acceptance Criterion

According to the controls specified by the Ministry of Higher Education and Scientific Research through central admission, the admission controls approved by the university and college, according to the student's desire to apply to the department, as well as the acceptance of the first professional institutes and preparatory schools with an accounting specialty.

## 13. The most important sources of information about the program

- c. Methodical books
- c. Teaching lectures.

## 14. Program Development Plans

- c. Through the college's scientific conference.
- c. The department's scientific symposium.
- c. Discussions for teachers and students.
- c. Workshops for teachers and students.

### Program Skills Outline

				Required program Learning outcomes												
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics				
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4	
		Accounting Principles/1 (English)	Specialized	*	*	*	*	*	*	*	*	*	*	*	*	*
		Financial economics	help	*	*	*	*	*	*	*		*	*	*		
		Applied statistics/1	help	*	*	*	*	*	*			*	*			
		Financial Mathematics/1	Specialized	*	*	*	*	*	*	*		*	*			
		Computer basics/1	help	*	*	*	*	*	*			*	*	*		
		Accounting Readings (English)	Specialized	*	*	*	*	*	*	*	*	*	*			
		Human rights and democracy	General	*	*	*	*	*	*			*	*			

		Accounting Principles/2 (English)	Specialized	*	*	*	*	*	*	*	*	*	*	*	*
		Principles of administration	help	*	*		*	*	*	*		*	*	*	
		Applied statistics/2	help	*	*	*	*	*	*	*	*	*	*	*	*
		Financial Mathematics/2	Specialized	*	*	*	*	*	*	*		*	*		
		English language/1	help	*	*	*	*	*	*	*	*	*	*	*	*
		Computer basics/2	help	*	*	*	*	*	*			*	*	*	
		Arabic Language	General	*	*	*	*	*	*			*	*	*	*
		Intermediate Accounting/1 (English)	Specialized	*	*	*	*	*	*	*	*	*	*	*	*
		Government Accounting/1	Specialized	*	*	*	*	*	*	*	*	*	*	*	*
		Unified accounting system/1	Specialized	*	*	*	*	*	*	*	*	*	*	*	*
		Commercial financial legislation/1	help	*	*	*	*		*	*		*	*	*	



		Quantitative Methods (Arabic)	help	*	*	*	*	*	*	*	*	*	*	*	*
		Computer applications/1	help	*	*	*	*	*	*			*	*	*	*
		Baath Party crimes	General	*	*	*	*	*	*	*	*	*	*	*	*
		Intermediate Accounting/2 (English)	Specialized	*	*	*	*	*	*	*	*	*	*	*	*
		Government Accounting/2	Specialized	*	*	*	*	*	*	*	*	*	*	*	*
		Unified accounting system/2	Specialized	*	*	*	*	*	*	*	*	*	*	*	*
		Commercial financial legislation/2	help	*	*	*	*		*	*		*	*	*	
		English language/2	General	*	*	*	*	*	*	*	*	*	*	*	*
		Computer applications/2	help	*	*	*	*	*	*			*	*	*	*
		Arabic Language	General	*	*	*	*	*	*			*	*	*	*

		Cost Accounting/1 (English)	Specialized	*	*	*	*	*	*		*	*	*		*
		Corporate Accounting/1 (English)	Specialized	*	*	*	*	*			*	*	*	*	*
		Accounting for financial institutions	Specialized	*	*	*	*	*	*		*	*		*	*
		Tax Accounting	Specialized	*	*	*	*	*	*	*		*	*	*	*
		accounting information systems	Specialized	*	*	*	*	*			*	*	*	*	*
		Electronic accounting applications/1	help	*	*	*	*	*	*			*	*	*	*
		Cost Accounting/2 (English)	Specialized	*	*	*	*	*	*		*	*	*		*
		Corporate Accounting/2 (English)	Specialized	*	*	*	*	*			*	*	*	*	*
		financial analysis	Specialized	*	*	*	*	*	*		*	*	*		*

		Specialized accounting systems	Specialized	*	*	*	*	*			*	*	*	*	*
		Auditing techniques	Specialized	*	*	*	*			*	*	*	*	*	
		English language/3	help	*	*	*	*	*			*	*			*
		Electronic accounting applications/2	help	*	*	*	*	*	*			*	*	*	*
		Management Accounting/1	Specialized	*	*	*	*	*			*	*	*	*	
		International Accounting/1	Specialized	*	*	*	*			*	*	*	*	*	*
		Advanced cost accounting/1	Specialized	*	*	*	*		*	*	*	*	*	*	
		Accounting theory/1	Specialized	*	*	*	*	*	*	*	*	*	*	*	*
		English language/4	Specialized	*	*	*	*	*	*		*	*	*	*	*
		Electronic accounting applications/3	help	*	*	*	*	*	*			*	*		
		Research methodology	help	*	*	*	*	*			*	*	*	*	*

- **Please tick the boxes corresponding to the individual program learning outcomes under evaluation.**

## Course description

<b>1. Course Name:</b>	
Accounting principles I	
<b>2. Course Code:</b>	
<b>3. Semester / Year:</b>	
The first course for the year 2023-2024	
<b>4. Description Preparation Date:</b>	
09/03/2024	
<b>5. Available Attendance Forms:</b>	
Weekly/mandatory	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
4 hours (1 theoretical and 3 practical) / 4 units	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Assistant Lecturer Laith Malik Radhi Email: <a href="mailto:laith@atu.edu.iq">laith@atu.edu.iq</a>	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• The student becomes familiar with the basic concepts of public accounting</li> <li>• The student learns the basic principles of recording financial transactions</li> <li>• Identify the accounting cycle.</li> <li>• Providing the student with basic experience in data entry and preparing financial statements.</li> <li>• Distinguishing between evaluation methods for some items and disclosing them.</li> </ul>
<b>9. Teaching and Learning Strategies</b>	
<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Interactive lecture</li> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> <li>• Problem Solving</li> <li>• Simulations and scientific presentations</li> <li>• Practical application</li> <li>• self-education</li> <li>• Cooperative education</li> <li>• Exchange experiences among colleagues</li> </ul>

## 10. .1 Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 & 2	8	Accounting concepts, Importance & Evaluation of accounting, Relationship of accounting to other fields (Businesses administration, Economic, Low)	Accounting concepts	<ul style="list-style-type: none"> <li>• Discussion and dialogue through explaining the material theoretically and practically</li> <li>• Various examples on the topic, theoretically and practically</li> <li>• Brainstorming.</li> <li>• Simulations and scientific presentations.</li> <li>• Practical application.</li> </ul>	<ul style="list-style-type: none"> <li>• Discussion</li> <li>• Short exams</li> <li>• Application</li> <li>• Duties</li> <li>• Practical practice</li> </ul>
3 & 4	8	Business Entity concept, Accounting Cycle, Single entry, Double entry, Classification of accounts - Assets, Liabilities, revenue, Expense-.	Accounting Cycle & Accounting entry		
5	4	Balance as a base to double entry theory (transactions' and Accounting y theory (equation)	double entry theory		
6	4	Creating of capital, Capital degrees, Capital increase	Capital		
7	4	Assets transactions, Assets procurement, Assets sales and replacement.	Fixed Assets		
8 & 9	8	Cash & on account purchase, Purchase returns and allowances, purchase expenses	Cash & on account purchase		
10 & 11	8	Cash & on account sales, Sales return and allowances.	Cash & on account sales		
12	4	Accounting records, accounting documents	Accounting records		
13	4	Drawing account (Cash withdrawals, Other assets withdrawals)	Drawing account		
14 & 15	8	Purchase & sales discount (Trade discount, Cash discount, quantity discount)	Purchase & sales discount		

<b>11. Course evaluation</b>	
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams...etc.	
<b>12. Learning and teaching resources</b>	
Main references (sources)	1. Weygandt Jerry & others, Accounting Principles, 2013, 11ed 2. Lieutenant of Accounting Principles
Recommended books and references (scientific journals, reports...)	1. Philip E. Warren, & Carl S. Warren, Accounting Principles, 1998 15ed. 2. Jar R. Williams & others, Financial Accounting, 2006, 12ed. 3. John J Wild, Fundamental Accounting Principles, 2008, 18ed.
Electronic References Websites	1- Weygandt Jerry & others, Accounting Principles, 2013, 11ed
Main references (sources)	Chatgpt , google scholar

### Course description

<b>13. Course Name:</b>	Accounting principles 1
<b>14. Course Code:</b>	
<b>15. Semester / Year:</b>	The second course for the year 2023-2024
<b>16. Description Preparation Date:</b>	09/03/2024
<b>17. Available Attendance Forms:</b>	Weekly/mandatory
<b>18. Number of Credit Hours (Total) / Number of Units (Total)</b>	4 hours (1 theoretical and 3 practical) / 4 units
<b>19. Course administrator's name (mention all, if more than one name)</b>	Name: Assistant Lecturer Laith Malik Radhi Email: <a href="mailto:laith@atu.edu.iq">laith@atu.edu.iq</a>

20. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> <li>• The student becomes familiar with the basic concepts of public accounting</li> <li>• The student learns the basic principles of recording financial transactions</li> <li>• Identify the accounting cycle.</li> <li>• Providing the student with basic experience in data entry and preparing financial statements.</li> <li>• Distinguishing between evaluation methods for some items and disclosing them.</li> </ul>
21. Teaching and Learning Strategies	
Strategy	<ul style="list-style-type: none"> <li>• Interactive lecture</li> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> <li>• Problem Solving</li> <li>• Simulations and scientific presentations</li> <li>• Practical application</li> <li>• self-education</li> <li>• Cooperative education</li> <li>• Exchange experiences among colleagues</li> </ul>

22. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Purchase & sales by check, refusing check collection.	Purchase & sales by check	<ul style="list-style-type: none"> <li>• Discussion and dialogue through explaining the material theoretically and practically</li> <li>• Various examples on the topic, theoretically and practically</li> <li>• Brainstorming.</li> </ul>	<ul style="list-style-type: none"> <li>• Discussion</li> <li>• Short exams</li> <li>• Application</li> <li>• Duties</li> <li>• Practical practice</li> </ul>
2 & 3	8	Loan transactions and its interests	Loan		
4, 5 & 6	12	(Notes payable and Notes receivable), Collection in real deserting time, collection by bank, Notes discounting, refusing of notes.	Notes payable and Notes receivable		
7 & 8	8	Notes discounting, refusing of notes, Endorsement of notes, Notes renew	Notes		
9, 10 & 11	12	Trial Balance, Income statement, Balance sheet	Trial Balance		



12 & 13	8	Deferrals and Accruals- (Prepaid expenses, Unearned Revenue, Accrued Assets, Accrued revenue)	Deferrals and Accruals	<ul style="list-style-type: none"> <li>• Simulations and scientific presentations.</li> <li>• Practical application.</li> </ul>
14 & 15	8	Correcting of accounting Errors (Long a broach, Short a broach)	Correcting of accounting Errors	

<b>23. Course evaluation</b>	
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams...etc.	
<b>24. Learning and teaching resources</b>	
Main references (sources)	3. Weygandt Jerry & others, Accounting Principles, 2013, 11ed 4. Lieutenant of Accounting Principles
Recommended books and resources (academic journals, reports...)	4. Philip E. Warren, & Carl S. Warren, Accounting Principles, 1998 15ed. 5. Jar R. Williams & others, Financial Accounting, 2006, 12ed. 6. John J Wild, Fundamental Accounting Principles, 2008, 18ed.
Additional References Websites	2- Weygandt Jerry & others, Accounting Principles, 2013, 11ed
Main references (sources)	Chatgpt , google scholar

### Course description

Course Name	Accounting
Human rights	
Course Code	ACC101
Semester/ year	1/2024
Course Title / Topic	Accounting
Date this description was prepared	2024 / 1 / 1
attendance mandatory	A. Available attendance forms.29

Number of study hours (total)/number of units (total).30					
hours 30					
Name of the course administrator (if more than one name is .31 (mentioned					
: Name: Dr. Shatha Aboudi Abbasshathaalbazy@gmail.com					
Objectives Course .12					
Introducing students to human rights and duties towards society			<b>Objectives of the study subject</b>		
Following the historical roots					
knowledge of human rights and the stages of their development through					
the ages					
explaining the constitutional articles in the					
Iraq constitution that relate to human					
rights and explaining them to students					
Teaching and learning strategies .13					
Course-specific skills objectives					<b>The strategy</b>
1- Introducing the history of human rights and the stages of development.					
2- Spreading culture and nurturing students from the Islamic side.					
3-How to preserve society and the country by strengthening the country's love for them.					
4- Identify the most important rights granted to them in accordance with international norms and laws.					
Promoting citizenship among students.					
Course structure .14					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
	Testing or evidence and	Definition human rights	Introducing the concept of	2 2 2	1 2 3

concrete.	Characteristics	human rights	2	4
realistic	and types	and public freedoms	2	5
examples of	human rights	Definitions	2	6
human rights	Definition	Introducing	2	7
and the	public freedoms	the historical	2	8
concept of	Historical	development	2	9
democracy	development	human rights	2	10
that reflect	human rights	and how I	2	11
the nature of	Human rights	m dealt with	2	12
society and	ancient times	the rights and	2	13
the	Human rights	freedoms of	2	14
environment	the Middle Ages	dividuals	2	15
that embraces	And the current	Learn about	2	
the individual	Human rights	the international	2	
— education	Islamic law	l organization	2	
Students think	International	of human rights		
in a scientific	organizations and	ts and the role		
method.	their role	of international		
analyze and	promoting human	al organizations		
deduce	rights	ns in promoting		
Motivating	Rights and	g the protection		
students to	freedoms in the	n of human		
find realistic	Iraqi constitution	rights		
problems and	International E			
solve them	of Human Rights			
scientifically	The			
brainstorming	important public			
that gave	rights and			
students an	freedoms			
opportunity	Civil rights (the			
	right to life,			
	liberty, security			
	and respect for			
	private life			
	(			
	The right to enjoy			
	legal and judicial			
	protection			
	Political rights			
	the right to			
	nationality, the			
	right to freedom			
	expression, the			
	right to freedom			

	<p>The ideas and discussions in the lectures</p> <p>Questions and discussions</p> <p>Intellectuals</p>	<p>assembly and (association)</p> <p>Economic, social and cultural rights</p> <p>the right to health</p> <p>the right to education, and the right to form a family</p> <p>The right to a clean environment</p>			
<b>Course Evaluation</b>					
<p>Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, reports, etc., the endeavour, out of 40 and the final exam, out of 60 (15 first month + 15 (second month + 10 activity = 40 + 60 = 100)</p>					
<b>Learning and teaching resources</b>					
Human rights binding			recommended textbooks (methodology, if any)		
Human Rights and Democracy Professor Ali Aboudi Nehme			Main references (sources)		
The life of Imam Zayn al Abidin (peace be upon him), a study and analysis of the scholar Sayyid Basir Sharif al Qurashi Mr. Al Muhsin al Dakki			recommended supporting books and references (scientific journals, ... reports)		
nothing			electronic references Internet sites		

### Course Description Form

1. Course Name:
Accounting and financial Reading
2. Course Code:
3. Semester / Year:

2023-2024

4. Description Preparation Date:

15/11/2024

5. Available Attendance Forms:

Weekly/hrs idatory

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

number of units2

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

Name: Walaa Mueen Kadhom

Email: wallaa.fakhraldeen123@atu.edu.iq

8. Course Objectives

Course Objectives

The student learn the basics of accounting English

The student becomes familiar with account terminology in the English language

The student masters reading and writing accounting vocabulary

9. Teaching and Learning Strategies

Strategy

- Interactive lecture
- Dialogue and discussion
- Brainstorming
- Problem Solving
- Simulations and scientific presentations
- Practical application
- self education
- Cooperative education
- Exchange experiences among colleagues

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Overview of ACCOUNTING		lecture Discussion and dialogue	<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Duties</li> <li>• Writing short reports</li> </ul>

2-3	4	Forms of business establishments Definition of accounting Accounting objectives Objectives of organizations Types of accounting information	Introduction to accounting	lecture Discussion and dialogue	<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Duties</li> <li>• Writing short reports</li> </ul>
4-6	6	Accounting principles Accounting assumptions Accounting determinants	The theoretical framework of accounting	lecture Discussion and dialogue	<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Duties</li> <li>• Writing short reports</li> </ul>
7-8	4	What is the system Definition of information system Users of accounting information Types of accounting information systems	Accounting as an information system	lecture Discussion and dialogue	<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Duties</li> <li>• Writing short reports</li> </ul>
9-10	4	What is insurance? Types of insurance	insurance	lecture Discussion and dialogue	<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Duties</li> <li>• Writing short reports</li> </ul>
11-12	4	What is cost accounting? The importance of cost accounting Types of costs	cost accounting	lecture Discussion and dialogue	<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Duties</li> <li>• Writing short reports</li> </ul>
13-14	4	What is government accounting? The difference between government accounting and public accounting Government accounting principles	government accounting	lecture Discussion and dialogue	<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Duties</li> <li>• Writing short reports</li> </ul>
15	2	What is the risk? What is risk management? The importance of risk management	risk management	lecture Discussion and dialogue	<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Duties</li> <li>• Writing short reports</li> </ul>

<b>11. Course Evaluation</b>	
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	
<b>12. Learning and Teaching Resources</b>	
Required textbooks (including books, if any);	Financial Accounting - Saud Jayed
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References Websites	

### Course Description Form

<b>1. Course Name:</b>	
Applied Statistics	
<b>2. Course Code:</b>	
<b>3. Semester / Year:</b>	
First semester year 2023-2024	
<b>4. Description Preparation Date:</b>	
15/11/2023	
<b>5. Available Attendance Forms:</b>	
Weekly	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
3 /	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Noora Ali Mohsin Email: <a href="mailto:noora.mohsen@atu.edu.iq">noora.mohsen@atu.edu.iq</a>	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• The student learns about the concept of statistics and its relationship to management science.</li> <li>• Learn about the applied methods necessary to identify and solve problems</li> <li>• The student acquires scientific skills in the areas of using statistics methods and applications.</li> </ul>
<b>9. Teaching and Learning Strategies</b>	
<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Dialogue and discussion.</li> <li>• Brainstorming.</li> <li>• Problem Solving.</li> </ul>

- Simulations and scientific presentations.
- Practical application.
- self education.
- Cooperative education.
- Exchange experiences among colleagues.
- Brainstorming strategy.
- Discussion strategy.

### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	concept of statistics, Its relationship with other sciences, its uses, branches of statistics	Introduction of statistics	-Dialogue, discussion and application.	-Discussion -Short exams -Application
2-4	9	The statistical method in scientific research (defining the problem, collecting data, summarizing the data, presenting the data, analyzing the data and drawing conclusions, generalizing the results)	Statistical methods in scientific research	-Brainstorming. and -Simulations and scientific presentations. -Practical application.	Duties Practical practice
5-6	6	The concept of the study population and the research sample, types of samples and how to choose them, determining sample size	Population and sample	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Short exams Practical practice
7-10	12	Frequency distributions, classified data and unclassified data, display of classified data in frequency distribution tables, closed classes and open classes, frequency tables, histogram, histogram, histogram, histogram, relative frequency	Frequency distributions	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Practical practice
11-12	6	Measures of central tendency, The arithmetic mean for grouped data, ungrouped data, and frequency data	Measures of central tendency	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Practical practice



13-15	9	The mediator and the mode	Measures of central tendency	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Practical practice
<b>11. Course Evaluation</b>					
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. (30 monthly exams + 10 (2 attendance + 2 discussion + 2 assignments + 2 general reports + 2 general evaluation), 60 final exams).					
<b>12. Learning and Teaching Resources</b>					
Required textbooks (authorial books if any)			1. -Louise Swift , Mathematics and Statistic for Business, Management and Finance , Mac Millan , Hong Kong , 1997.  2-Richard I. Levin and Daived S. Rubin , Statistics for Management , Prentice Hall , New Jersey , 7th ed. ,1998.		
Main references (sources)			Probability and Statistics [PROBABILITY & STATISTICS 3 -OS] by Morris H.(Author) ; Schervish, Mark J.(Author) DeGroot, (Paperback - Jan. 31, 2002).		
Recommended books and references (scientific journals, reports...)			Iraqi Academic Scientific Journals		
-Additional References Websites			IFRS Website, Chatgpt, Google scholar		

## Course Description Form

<b>1. Course Name:</b>	financial mathematics
<b>2. Course Code:</b>	
<b>3. Semester / Year:</b>	First semester year 2024
<b>4. Description Preparation Date:</b>	3/3/2024
<b>5. Available Attendance Forms:</b>	Weekly/mandatory

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

4

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

Name: Moayad Muhammad Abd  
 Email: Moayad.mohammed@atu.edu.iq

8. Course Objectives

Course Objectives

General objective – to enhance the student's  
 abilities of foreign language  
 Specific objective: – to enable the student to  
 be able of recognizing correct or incorrect can  
 be simple and compound form – methods  
 recognizing and replacing parts with correct  
 method, recognizing degree of comparison,  
 choosing appropriate papers.

9. Teaching and Learning Strategies

Strategy

- Interactive lecture
- Dialogue and discussion
- Brainstorming
- Problem Solving
- Simulations and scientific presentations
- Practical application
- self education
- Cooperative education
- Exchange experiences among colleagues

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
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2.1	4	Interest, the concept of interest, interest rate, types of interest, criteria for calculating it		lecture	Short exams Duties writing Midterm exam final exam
3.4.5.6	4	Simple interest, its concept, types, elements, correct interest and commercial interest and relationship between them, 'tigers' method of calculating interest		Discussion and dialogue  Various examples of basic mathematics concepts	
7.8.9	4	Repaying loans using simple interest, the concept of the loan, types of loans, repaying the loan amount with interest in one payment at the end of the term, repaying the loan amount at the end of the term and paying its interest periodically.			
10.11.12	4	Repayment of periodic interest, repayment of the loan amount in equal installments, repayment of the loan amount in unequal installments with the payment of interest, repayment of the loan amount in unequal amounts.			
13.14.15	4	Debt discounting, the concept of debt discounting, present value and nominal value, discount at a simple interest rate, real discount, trade discount			

### 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

### 12. Learning and Teaching Resources

Required textbooks (compulsory books if any)	1. Moawad Hassan Hassanein, (1988) Mathematics of Financial Transactions Ahmed Abdullah Darwish, (1988) Financial Mathematics
Web references (optional)	1. Dr. Munadel Al-Hawari (2008) Introduction to Financial Mathematics

Recommended books and references (scientific journals, reports...):	1. Salmi Yassin, (2012) Publication Financial Mathematics
Additional References Websites	

## Course Description Form

<b>1. Course Name:</b>	
Economy	
<b>2. Course Code:</b>	
<b>3. Semester / Year:</b>	
First semester 2023-2024	
<b>4. Description Preparation Date:</b>	
7/1/2024	
<b>5. Classrooms</b>	
Mandatory attendance	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
30 hours per course	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Email <a href="mailto:saadiyhasan@atu.edu.iq">saadiyhasan@atu.edu.iq</a> Name: A. Dr. Saadia Hilal Hassan	
<b>8. Course Objectives</b>	
Course Objectives	<p>Enabling the student to understand some economic concepts and basic terminology.</p> <p>Enabling the student to gain knowledge of microeconomics, its mechanisms, and macroeconomics And its mechanisms.</p>

Enabling the student to understand demand and its determinants, supply and its determinants, and market balances

Enable the student to distinguish between costs and revenues and the types of costs and their curves.

Introducing the student to the tools of macroeconomic analysis, such as national income and national product  
Foreign trade and exchange rate

#### 4. Teaching and Learning Strategies

<b>Strategy</b>	<p>1- The student is committed to attending all lectures according to the academic schedule, and he is permitted Absence with or without excuse, not exceeding the prescribed limit, if any exceeding the percentage Allowed absences will subject the student to deprivation</p> <p>2- The student is obligated to submit tests, examinations, research reports, and any class assignments Housework is assigned to him on specified dates.</p> <p>3- The student can visit the subject teacher during office hours to obtain Additional help regarding topics discussed in class.</p> <p>4- There are major and secondary references for the subject that the student must refer to to increase his achievement Scientific.</p> <p>5- To enhance the skill aspect, various case studies and exercises will be presented and discussed.</p> <p>6- As a way to help the student, the student can refer to the e-learning program</p>
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#### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Its concept, development Economics, Its relationship with other sciences	Economic S	Theoretical	Daily/theoretical and oral exams
2	2	Definition of the economic		Theoretical	

3	2	<p>problem, its characteristics, and treatment</p> <p>definition of request, Demand curve, types, And its determinants</p>	<p>The economic problem</p> <p>Demand theory</p>	<p>theoretical</p>	<p>Daily/theoretical and oral exams</p> <p>Daily/theoretical and oral exams</p>
4	2	<p>Definition of elasticity of demand</p> <p>Its types and importance</p>	<p>Elasticities of demand</p>	<p>theoretical</p>	<p>Daily/theoretical and oral exams</p>
5	2	<p>Classical theoretical concept</p> <p>Consumer behaviour, definition</p> <p>Utility, its types and theory</p> <p>Benefit and balance</p>	<p>the theory</p> <p>Classic For benefit</p>	<p>theoretical</p>	<p>Daily/theoretical and oral exams</p>
6	2	<p>Definition of indifference curve</p> <p>And the price line, consumer equilibrium</p> <p>Modern theory</p>	<p>Modern theory</p>	<p>Theoretical</p>	<p>Daily/theoretical and oral exams</p>
7	2	<p>Definition of width, curve table</p> <p>Supply and influencing factors</p> <p>Shift of the supply curve</p>	<p>Modern theory</p>	<p>Theoretical</p>	<p>Daily/theoretical and oral exams</p>
8	2	<p>The concept of production and the production function,</p> <p>Factors of production</p>	<p>Supply theory</p>	<p>Theoretical</p>	<p>Daily/theoretical and oral exams</p>

9	2	Definition of costs and their types And its curves, definition of revenues And its types and curves	Production theory	Theoretical	Daily/theoretical and oral exams
10	2	Definition of markets	Markets Its characteristics And its types And balances	Theoretical	Exams
11	2	The meaning of wages, interest and rent Profit, its types and how to determine it	Distribution theory	Theoretical	Daily/theoretical and oral exams
12	2	The concept of national income and its importance, Methods of calculating it	National income	Theoretical	Daily/theoretical and oral exams
13	2	The concept of money, the functions of money, Banks, their types, and their tools	Money and banks	Theoretical	Daily/theoretical and oral exams
14	2	The concept of foreign trade	Foreign trade	Theoretical	Daily/theoretical and oral exams

15	2	,Balance of Payments , exchange rate  The concept of inflation, its typ The economic effects of inflation, How to treat it	Inflation	Theoretical	Daily/theoretical and oral exams
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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  
40 course courses (15 months 1 + 15 months 2 + 10 daily) + 60 final exam marks

### 12. Learning and Teaching Resources

Required textbooks (author, books, if any;	none
Main references (sources)	Principles of Economics Karim Mahdi Al-Hasnawi Principles of economics, Khaled Al-Mashhadani
Recommended books and references (scientific journals, reports...)	
Electronic References Websites	none

## Course Description Form

1. Course Name:
Arabic Language
2. Course Code:
3. Semester / Year:
Second semester year 2023-2024
4. Description Preparation Date:



٢٠٢٤

5. Available Attendance Forms:

Weekly

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

2

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

Name:

Nawar Sadeq hameed

Email :nawar.alsaghir@atu.edu.iq

٨. Course Objectives

Course Objectives

The student gets to know the basics of the Arabic language

• Knows the correct rules when editing books  
Administrative

• Recognizes the correct rule when using signs  
Punctuation in writing rhetorical text

• To acquire the linguistic skill in formulating a  
language

Administrative discourse

٩. Teaching and Learning Strategies

Strategy

Interactive lecture

- Dialogue and discussion
- Brainstorming
- Problem Solving
- Simulations and scientific presentations
- Practical application
- self education
- Cooperative education
- Exchange experiences among colleagues

١٠. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject	Learning method	Evaluation method
1-2	4	Get to know the section Errors, which include Linguistic grammatical errors Spelling It includes knowledge of the rules for writing long ta' and short ta' The difference between the marbuta tā' and hā', along with examples and solving exercises	The concept of linguistic errors Rules for writing the long ta' and the open ta'	lecture • Dialogue and discussion • And practical examples of the topic	Short exams •Duties
3-4	4	Knowing the origin of the alif in the triliteral word. If its origin is (waw), it is written with an extended alif, and if its origin is (yā), it is written with a shortened alif.	The extended and shortened alif	lecture • Dialogue and discussion • And practical examples of the topic	Short exams •Duties
5	2	It includes knowing the pronunciation of Lām in words beginning with a lunar letter and grouped with the phrase (perform your Hajj and avoid sterility), and the pronunciation of the Lām with words beginning with a solar letter.	Solar and lunar letters	lecture • Dialogue and discussion • And practical examples of the topic	Short exams •Duties

6	2	Distinguishing between the pronunciation of words beginning with “dha” and words beginning with “dha.”	The difference between the pronunciation of dha and dha	lecture • Dialogue and discussion • And practical examples of the topic	Short exams •Duties
7-8	4	It includes knowledge of the basic rules of writing hamzat With examples and solving exercises	Writing the hamza • Hamzat Al-Wasl and Al-Qat’ • Medium hamza • Extreme hamza	lecture • Dialogue and discussion • And practical examples of the topic	Short exams •Duties
9-10	4	Knowing punctuation marks and the benefit of each mark, along with examples and Qur’anic texts that include punctuation marks	punctuation marks	lecture • Dialogue and discussion • And practical examples of the topic	Short exams •Duties
11-12	4	It includes knowing the signs of nouns such as tanween, genitive, vocative, etc., types of verbs, and the sign of each verb with examples	The noun, the verb, and the difference between them	lecture • Dialogue and discussion • And practical examples of the topic	Short exams •Duties
		It includes explaining the types of effects and		lecture	

13-14-15	6	distinguishing between their types With examples and solution to the exercise	Objects (object, absolute object, object for its sake, object in it, and object with it	<ul style="list-style-type: none"> <li>• Dialogue and discussion</li> <li>• And practical examples of the topic</li> </ul>	Short exams <ul style="list-style-type: none"> <li>•Duties</li> </ul>
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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

### 12. Learning and Teaching Resources

Required textbooks (mandatory books if any)	Mandatory in Arabic grammar
Main references (sources)	Explanation of Ibn Aqeel on Alfiyyah Ibn Mali Part 2 / Dar Zain Al-Abidin Press Qom, Iran, a summary of the Arabic language subject for the first stages of university For non-specialists / Dr. Farah Al-Fadhili
Recommended books and references (scientific journals, reports...)	General Arabic lectures for non-specialist departments M. Dr. Enas Muhammad Mahdi, College Education, University of Kufa
Additional References Websites	

## Course Description Form

13.	Course Name:
	Computer fundamentals
14.	Course Code:
15.	Semester / Year:
	Course System
16.	Description Preparation Date:
	٢٠١٤/١٤/٢٠١٤
17.	Available Attendance Forms:
	Weekly/Mandatory
18.	Number of Credit Hours (Total) / Number of Units (Total)
	3 hours (1 hour theoretical and 2 hours practical) / 3 units
19.	Course administrator's name (mention all, if more than one name)

Name: Assistant Lecturer Enas Hakim Mohammad

Email: enass.mohsen.cku@atu.edu.iq

## 70. Course Objectives

<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• In this course, students are introduced to the concepts and fundamentals of computing, where they learn about computer hardware, basic components, and computer operations.</li> <li>• Additionally, students familiarize themselves with the principles and basics of software applications used in the curriculum.</li> <li>• Students receive theoretical lessons on how these applications work, helping them understand the processes and basic concepts related to them.</li> <li>• Students have the opportunity to practice their application skills through practical sessions in the lab, where they apply what they have learned theoretically to computer tools.</li> </ul>
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## 71. Teaching and Learning Strategies

<b>Strategy</b>	<p>Through interactive lectures, student-teacher interaction is encouraged by exchanging theoretical questions related to the topics covered during the week. This approach allows students the opportunity for direct engagement with the content, enabling them to pose questions and inquiries to deepen their understanding of fundamental concepts. This promotes critical thinking and guides discussions towards educational directions that enhance understanding and practical application of the subject matter.</p> <ul style="list-style-type: none"> <li>• Simulation and practical demonstrations: At the beginning of practical sessions, the course instructor introduces simulations and practical demonstrations that help students better understand practical concepts.</li> <li>• Self-directed learning: Students are trained to explore applications individually, where each student learns and applies skills independently according to their individual needs.</li> <li>• Cooperative learning: Collaboration among students is encouraged through communal application. Students are divided into small groups and assigned specific tasks that require cooperation and interaction.</li> <li>• External projects: Students are tasked with creating external projects related to the curriculum's applications, allowing them to apply concepts and skills they have acquired practically and realistically in an external environment.</li> </ul>
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## 72. Course Structure

Week	Hours	Required Learning Outcomes	Unit or Subject	Learning method	Evaluation method
1-2	6	Hardware, which encompasses its physical components, and Software, which includes system software and application software	Computers can be classified into two main types	1.The study sessions include both theoretical and practical explanations of the material, encouraging discussion and dialogue among	
3-4-5-6	9	Introduction to Windows 7, Features Available in Windows 7, Components and	Windows 7 Operating System		

7-8-9	9	Characteristics of the Desktop, Importance and Components of the Taskbar, Introduction to My Documents and My Computer.  The concept of files and folders, their properties, creating and renaming them, moving and copying them, deleting and restoring them, creating shortcuts	Handling Files and Folders	students and the instructor. 2.Diverse examples are provided to illustrate concepts, and well-known strategies are employed to stimulate interaction and guide discussions	
10-11	6	Accessing and controlling software and hardware settings through Control Panel	Control Panel		
12-13	6	Understanding Network settings and how to connect to networks	Network Settings		
14-15	6	Browsing on search engines like Google	Google Search engine		

### 13. 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

### 14. Learning and Teaching Resources

Required textbooks (journal, books, if any);	There are no textbooks
Main references (sources)	There is no single accredited primary source, but there is a variety of available Arabic resources related to the Windows system and computer basics, including educational materials provided by various teachers and lecturers
Recommended books and references (journals, journals, reports...);	There are no textbooks
Additional References: Websites	Many websites offer theoretical and practical explanations about the software covered in the subject.

## Course Description Form

15.	Course Name:	Microsoft Word 2010
16.	Course Code:	
17.	Semester / Year:	Course System

28.	Description Preparation Date:
	2023/10/24
29.	Available Attendance Forms:
	Weekly/Mandatory
30.	Number of Credit Hours (Total) / Number of Units (Total)
	3 hours (1 hour theoretical and 2 hours practical) / 3 units
31.	Course administrator's name (mention all, if more than one name)
	Name: Assistant Lecturer Enas Hakim Mohammad Email: enass.mohsen.cku@atu.edu.iq

32. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> <li>• Understanding and mastering the comprehensive use of Microsoft Word functions and tools.</li> <li>• Developing effective writing, editing, and document formatting skills.</li> <li>• Utilizing various formatting tools such as fonts, colors, and styles to add attractiveness and professionalism to documents.</li> <li>• Learning document organization and management techniques using features like indexes, tags, and comments.</li> <li>• Understanding how to use advanced features such as tables, charts, numbered lists, and handling references.</li> <li>• Learning how to add, format, and manage images and graphics in documents.</li> <li>• Mastering effective ways to handle long texts, organize them, and format them systematically.</li> <li>• Applying acquired skills in creating various documents such as formal letters, reports, academic documents, etc.</li> <li>• Learning proper ways to save and share documents in various formats such as exporting them as PDF files or printing them.</li> </ul>

33. Teaching and Learning Strategies	
Strategy	<ul style="list-style-type: none"> <li>• Through interactive lectures, student-teacher interaction is encouraged by exchanging theoretical questions related to the topics covered during the week. This approach allows students the opportunity for direct engagement with the content, enabling them to pose questions and inquiries to deepen their understanding of fundamental concepts. This promotes critical thinking and guides discussions towards educational directions that enhance understanding and practical application of the subject matter.</li> <li>• Simulation and practical demonstrations: At the beginning of practical sessions, the course instructor introduces simulations and practical demonstrations that help students better understand practical concepts.</li> <li>• Self-directed learning: Students are trained to explore applications individually, where each student learns and applies skills independently according to their individual needs.</li> </ul>

- Cooperative learning: Collaboration among students is encouraged through communal application. Students are divided into small groups and assigned specific tasks that require cooperation and interaction.
- External projects: Students are tasked with creating external projects related to the curriculum's applications, allowing them to apply concepts and skills they have acquired practically and realistically in an external environment.

#### 14. Course Structure

Week	Hours	Required Learning Outcomes	Unit or Subject	Learning method	Evaluation method
1	3	Microsoft Word 2007: Introduction to the program interface, the Office button, Quick Access Toolbar, View buttons, Status Bar.	MATA	1.The study sessions include both theoretical and practical explanations of the material, encouraging discussion and dialogue among students and the instructor. 2.Diverse examples are provided to illustrate concepts, and well-known strategies are employed to stimulate interaction and guide discussions	
4-3-2	9	Creating a new document: Blank document, Document from template, Typing text and selecting text, Cut and copy, Paragraph formatting, Formatting using styles, Find and replace, Spell and grammar check, Using the dictionary.			
5-6	6	Page layout and printing: Page setup, Page background, Header and footer tools, Print preview, Printing.			
7-8 9-10	12	Illustrations: Inserting images, resizing and formatting them, inserting clip art, shapes, organizational charts, and diagrams.			
11-12-13	9	Tables: Inserting or creating a table, formatting the table, adding and deleting cells, rows, or columns to the table, merging and splitting cells, moving and copying a table or its elements, converting text to a table and vice versa, sorting table contents.			
14-15	6	Links and security: Creating hyperlinks, bookmarks, cross-references, document protection, setting a password to open or modify the document. Working on training students to create various documents for presenting diverse topics and			



	utilizing the features in the program.			
<b>15. Course Evaluation</b>				
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				
<b>16. Learning and Teaching Resources</b>				
Required textbooks (journal books if any):		There are no textbooks		
Main references (sources):		There is no main accredited source, but there is a variety of available Arabic sources related to Microsoft Word 2007, including educational materials provided by various professors and lecturers.		
Recommended books and references (journals, journals, reports...):		There are no textbooks		
-Electronic References: Websites		Many websites offer theoretical and practical explanations about the software covered in the subject.		

## Course Description Form

<b>17. Course Name:</b>	Management Principles
<b>18. Course Code:</b>	
<b>19. Semester / Year:</b>	Second semester year 2024
<b>40. Description Preparation Date:</b>	2/28/2024
<b>41. Available Attendance Forms:</b>	Weekly/mandatory
<b>42. Number of Credit Hours (Total) / Number of Units (Total)</b>	Number of hours 3 Number of units (3)

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

Name: Dr. Sikna Swadi Wade  
 Email: sikna.wade.atu.edu.iq

**44. Course Objectives**

Course Objectives	<p>1- Introducing the student to the science management its importance and topics</p> <p>2- Enabling the student to identify the functions management and the characteristics of a successful manager</p> <p>3- The student will acquire the necessary skills determine successful management for self achieving and following up on plans</p>
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**45. Teaching and Learning Strategies**

Strategy	<ul style="list-style-type: none"> <li>• Interactive lecture</li> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> <li>• Problem Solving</li> <li>• Simulations and scientific presentations</li> <li>• Practical application</li> <li>• self education</li> <li>• Cooperative education</li> <li>• Exchange experiences among colleagues</li> </ul>
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**46. Course Structure**

Week	H o u rs	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

1	3	management science . Importance of entrances to the study of management. Management is a science, an art, and a profession	to explain	Lecture discussion and dialogue	short exams  duties
2	3	The manager, the duties of the manager, the functions of the manager	Explanation with examples	various examples of the basic concepts of the manager's duties	Writing short reports
3	3	The organization's concept, types of organizations, goals of organizations, SWOT	to explain And joint discussion	Presentations •	Daily exam •
4	3	Organization environment, concept, internal and external environment	Explanation and clarification	an obligation for the students to answer it in the next lecture	discussing the assignment to evaluate students
5	3	Control of administration through the elements of the administrative process: planning, types of policies, procedures, rules, programs, and discretionary budgeting	Explanation of the lecture	a lecture	Daily assessment of student participation
6	3	The concept of decision, decision making, types of decisions, quantitative methods in decision making	Explanation of the lecture	Presentation of quantitative methods	Daily exam
7	3	Organization concept and importance, characteristics of good organization, direction and administrative leadership, leadership theories, centralized and decentralized authority	lecture displaying posters about the function of organization and direction	Discussion by asking questions to answer	participate in the discussion
8	3	Administrative leadership, leadership theories, centralized and decentralized authority	Lecture	posters about centralized and decentralized work	Daily exam
9	3	Control definition and importance, the relationship of control to planning, types and methods	Lecture Discussion	presentation of practical cases of control work in economic units	-Daily exam -Preparing a report
10	3	Study of management through the organization's activities, production and operations management, concept and importance, efficiency and effectiveness in productivity	Lecture Discussion	ways of effectiveness and efficiency	Evaluate the students participating in the discussion
11	3	Marketing management concept and types, electronic marketing concept, characteristics and elements	lecture -	View reports on marketing in general and electronic marketing	evaluation of participating students
12	3	Human resources management concept and development, recruitment, testing			

		process, methods of employee orientation, training, and employee promotion	Explanation of the - State Employees Discipline Law	Discussion with students	Oral exam
13	3	Total quality management, definition and importance, relationships with suppliers and their impact on total quality management	Lecture	Screening of a documentary film about role of comprehensive quality	Homework
14	3	Activity concept, characteristics, steps and types	Lecture	Discussion and questions	Daily exam
15	3	Electronic administration concept, government administration and e-government benefits, elements and goals	Lecture	Presentation of electronic programs on management	Evaluation of student discussants

#### 4f. 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

#### 4h. Learning and Teaching Resources

Required textbooks (particular books if any)	
Main references (sources)	<p>- The book "Management and Business" authors Saleh Mahdi Al-Amiri and Tal Mohsen Al-Ghalibi, second edition, publish house / Our Arab Library 2008</p> <p>- Management book "Organization Theory and Organizational Behavior" author Saad Al-En Management 2016</p>
Recommended books and references (journals, journals, reports...)	Research published in Scopus magazines recent topics in management
Additional References (websites)	Management websites

## Course Description Form

<b>1. Course Name:</b>	
Applied Statistics	
<b>2. Course Code:</b>	
<b>3. Semester / Year:</b>	
Second semester year 2023-2024	
<b>4. Description Preparation Date:</b>	
7th Oct 2024	
<b>5. Available Attendance Forms:</b>	
Weekly	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
3 /	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Noora Ali Mohsin Email: <a href="mailto:noora.mohsen@atu.edu.iq">noora.mohsen@atu.edu.iq</a>	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• The student learns on the concept of dispersion metrics and their importance.</li> <li>• Learn about correlation, regression, and time series.</li> <li>• The student acquires theoretical skill through the use of laws.</li> </ul>
<b>9. Teaching and Learning Strategies</b>	
<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Dialogue and discussion.</li> <li>• Brainstorming.</li> <li>• Problem Solving.</li> <li>• Simulations and scientific presentations.</li> </ul>

- Practical application.
- self education.
- Cooperative education.
- Exchange experiences among colleagues.
- Brainstorming strategy.
- Discussion strategy.

### 11). Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Dispersion metrics, their concept and importance,	Dispersion metrics	-Dialogue, discussion and application.	-Discussion -Short exams -Application
		Range (for tabulated and untabulated data). Mean deviation (for classified and unclassified data), various examples, exercises, discussion.		-Brainstorming. -Simulations and scientific presentations. -Practical application.	Duties Practical practice
2	3	Variance and standard deviation (for tabulated and untabulated data) Various examples.	Dispersion metrics	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Short exams Practical practice
3,4	6	Correlation and regression, the concept of simple correlation, partial and multiple correlation, Pearson correlation coefficient, examples, exercises, discussion.	Correlation and regression	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Practical practice
5,6	6	Spearman's correlation coefficient, the concept of simple linear regression and multiple regression, how to calculate simple linear regression, various examples, exercises, discussion.	Correlation and regression	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Practical practice
7	3	Coupling coefficient and compatibility coefficient, various examples.	Correlation and regression	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Practical practice
8,9	6	Time series, study and analysis of time series data, models	Time series	-Dialogue and discussion. -Brainstorming.	Duties Practical practice

		used to analyze time series		-Problem Solving. -Simulations and scien presentations. -Practical application.	
10	3	Time series elements, general trend	Time series	Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scien presentations. -Practical application.	Duties Short exams Practical practice
11	3	The halves of the chain method Least squares method	Time series	Dialogue and discussion. -Brainstorming. -Problem Solving. -Practical application.	Duties Practical practice
12,13	6	prediction, prediction error, Methods for measuring forecast error (mean square error, mean absolute value of deviation),	Time series	Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scien presentations. -Practical application.	Duties Practical practice
14,15	6	Some common time series meth in forecasting, the moving avera method, the moving exponential smoothing method	Time series	Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scien presentations. -Practical application.	-Discussion -Short exams -Application

### 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. (30 monthly exams + 10 (2 attendance + 2 discussion + 2 assignments + 2 general reports + 2 general evaluation), 60 final exams).

### 12. Learning and Teaching Resources

Required textbooks (mandatory books if any);	1. -Louise Swift , Mathematics and Statistic for Business, Management and Finance , Mac Millan , Hong Kong , 1997.  2-Richard I. Levin and Daived S. Rubin , Statistics for Management , Prentice Hall , New Jersey , 7th ed. ,1998.
Main references (sources)	Probability and Statistics [PROBABILITY & STATISTICS 3 -OS] by Morris H.(Author) ; Schervish, Mark J.(Author) DeGroot, (Paperback - Jan. 31, 2002).
Recommended books and references (scientific journals, reports...)	Iraqi Academic Scientific Journals
Additional References: Websites	IFRS Website, Chatgpt, Google scholar

## Course description form

<b>49. Course Name</b>					
English					
<b>50. Course Code</b>					
<b>51. Semester/ year</b>					
2024/2025					
<b>52. Date this description was prepared</b>					
2024/7/6/25					
<b>53.A. Available attendance forms</b>					
Education hall					
<b>54. Number of study hours (total)/number of units (total)</b>					
:The number of hours Theoretical 2					
<b>55. Name of the course administrator</b>					
Name Settar Jebbar Uloom                      Email: <a href="mailto:jebbarsetter@gmail.com">jebbarsetter@gmail.com</a> <a href="mailto:settar.uloom@atu.edu.iq">settar.uloom@atu.edu.iq</a>					
<b>56. Objectives Course</b>					
teaching the student general English grammar and its correct use	Objective of the study subject				
<b>57. Teaching and learning strategies</b>					
I deareview strategy Collaboration strategy among students Brainstorming strategy I dearepetition strategy The strategy of explaining the topic in more than one way	The strategy				
<b>58. Course structure</b>					
<b>Evaluation method</b>	<b>Learning method</b>	<b>Name of the unit or topic</b>	<b>Required learning outcomes</b>	<b>hours</b>	<b>the week</b>
- Questions during the lecture Daily duties	Examples - on the board - Explanation of the book	Unit one: hello Am/are/is, my/your This is with practice at work	• Greetings • verbs (am/are/is) • Possessive pronouns (my/your)	2	1



			•Introducing yourself(This is...)		
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit two: your world He/she/the his/her Question	• Pronouns (he/she/they) • Possessive pronouns (his/her) • ask questions	2	2
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit three: all about	• Descriptive language (details (about things	2	3
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit four: family and friends Possessive adjectives Possessive's Has/have Adjective+ noun	• Possessive adjectives(my, your, his, etc.) • Royal names (John's book) • Verb"have" (has/have) • Descriptive phrases adjective + ) (noun	2	4
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit Five: the wa live Present simp l/you/we/they A and an Adjective noun	• Simple present tense(I live, you eat) • Personal pronouns (I, you, we, they) • <b>Materials(a/an)</b> • Descriptive phrases adjective + ) (noun	2	5
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit six: every da Present simple he/she Question and negatives Adverbs of frequency	• Simple present tense(he/she works) • Questions and negativity	2	6

			•Adverbs of frequency (often, sometimes)		
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit seven: my favorite Question words Pronouns This and that	• Question words (what, who, where) • Pronouns(he, she, it, they) • Signs(this, that) •	2	7
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit eight: where I live There is /are .. Prepositions	• Combinations There is/are (There is a cat) •H prepositionss Place(in, on, at)	2	8
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit nine: past times Was/were born Past simple - irregular verbs	• Simple past tense (was/were born) •I regular verbs in the simple past	2	9
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit ten: we had a great time! Past simple - regular & irregular Question Negatives Ago	•Simple past tense regular and ) (irregular verbs • Past questions and negatives • Time expressions (ago)	2	10
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit eleven: I can do that! Can/ca n't Adverbs Requests	•Can/can't for ability • Adverbs(quickly, slowly) •Submit requests	2	11
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit twelve: Please and thank you I 'd like... Some and any Like and would like	•Expressing preferences (like, would like) • Quantitative words (some, any)	2	12

			•Submit requests politely(please, thank you)		
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit thirteen : here and now Present continuous Present simple & present continuous	•Present continuous tense(I am eating) •Differences between the present simple and continuous	2	13
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit fourteen: it's time to go! Future plans Revision writing email and informant letter	• Future plans (going to) •Review basic grammar points •Writing skills (email and ) (newsletters	2	14-15

#### 9). Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc

#### 10). Learning and teaching resources

New headway plus beginners	-required textbooks (methodology, ...)
Ne headway beginner & _intermediate	-with references (sources)
English file	-recommended supporting books and references (scientific journals, reports....)
English with Lucy	-lookbook, references, internet sites

## Course Description Form

<b>1. Course Name:</b>	
financial mathematics	
<b>2. Course Code:</b>	
<b>3. Semester / Year:</b>	
second semester year 2024	
<b>4. Description Preparation Date:</b>	
3/3/2024	
<b>5. Available Attendance Forms:</b>	
Weekly/mandatory	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
4	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Moayad Muhammad Abd Email: Moayad.mohammed@atu.edu.iq	
<b>8. Course Objectives</b>	
Course Objectives	<p>General objective: – to familiarize the student with the uses of financial mathematics</p> <p>Specific objective: – to enable student to apply the rules concerning interest, annuities and compound interest and compare the methods of receiving loans, capital value with compound interest, annuities, annuities at a simple interest and receiving annuities</p>
<b>9. Teaching and Learning Strategies</b>	
<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Interactive lecture</li> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> <li>• Problem Solving</li> <li>• Simulations and scientific presentations</li> <li>• Practical application</li> </ul>

- self education
- Cooperative education
- Exchange experiences among colleagues

### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
2-1	4	Discounting commercial papers: the concept of commercial paper, methods of collecting its amount, cutting expenses, commission, collection expenses, the legal profession. Calculate the real rate of cutting expenses	laws	lecture Discussion and dialogue Various examples of basic mathematics concepts	Short exams Duties writing Midterm exam final exam
3	4				
4	4		Replacing debts with simple interest		
5-6	4	Interest-bearing current accounts, concept, methods of calculating interest	laws		
7-8	4	Compound interest, its concept, elements, characteristics, comparison with simple interest.			
9-10	4	Methods of calculating bulk interest with compound interest, bulk payments, regular and immediate confirmed payments	laws		
11-12	4	Exchanging debts for compound interest			
13-14-15	4	The present value of an amount, the concept and calculation methods, the present value of regular and immediate confirmed payments. The present value of deferred payments	laws		

### 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

### 12. Learning and Teaching Resources

Required textbooks (including notes, if any)	1. Moawad Hassan Hassanein, (1983) The Mathematics of Financial Transactions 2. Ahmed Abdul Darwish, (1983), Financial Mathematics
Main references (sources)	1. Dr. Munadel Al-Hawari (2011) Introduction to Financial Mathematics

Recommended books and references (scientific journals, reports...)	<b>1. Salmi Yassin, (2012) Publication Financial Mathematics</b>
Electronic References, Websites	

## Course Description Form

<b>1. Course Name:</b>	
Commercial and financial legislation	
<b>2. Course Code:</b>	
<b>3. Semester / Year:</b>	
First semester 2023-2024	
<b>4. Description Preparation Date:</b>	
7/1/2024	
<b>5. Available Attendance Forms:</b>	
Mandatory attendance	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
45hours	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: dr.shatha abodee abass Email: shathaalbazy@gmail.com	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>-Introducing commercial and merchant law and for the student to understand that</li> <li>-The student should know the commercial companies and their forms</li> <li>-The student should know commercial contracts and the conditions for concluding them</li> <li>-The student should know public loans and banks and their</li> </ul>
<b>9. Teaching and Learning Strategies</b>	
<b>Strategy</b>	1- The student is committed to attending all lectures according to the academic schedule, and he is permitted

Absence with or without excuse, not exceeding the prescribed limit, if any exceeding the percentage

Allowed absences will subject the student to deprivation

2- The student is obligated to submit tests, examinations, research reports, and any class assignments

Housework is assigned to him on specified dates.

3- The student can visit the subject teacher during office hours to obtain Additional help regarding topics discussed in class.

4- There are major and secondary references for the subject that the student must refer to to increase his achievement Scientific.

5- To enhance the skill aspect, various case studies and exercises will be presented and discussed.

6- As a way to help the student, the student can refer to the e-learning program

#### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit nr subject name	Learning method	Evaluation method
1	3	Definition	commercial law	• The lecture	Short exams
2	3	of commercial law	Commercial companies	Discussion	Duties
3	3	Definition of trader	Joint stock company	and dialogue	Writing
4	3	Business	Commercial contracts	Various	short reports
5	3	Merchant duties		examples of	Research
6	3	Merchant eligibility		basic	Midterm exam
7	3	Commercial books		concepts in	Final exam
8	3	Commercial		financial and	
9	3	bookkeeping		commercial	
10	3	conditions		legislation	
11	3	Introducing		Presentations	
12	3	companies, their			
13	3	types, and			
14	3	conditions for their			
15	3	formation			
		Types of companies			
		Corporate expiration			
		lecture			
		Commercial contracts			
		Types of contracts			

	Conditions for establishing contracts Commercial papers (definition and conditions) Bill of exchange Instrument The suffice Public loans Rules for general loans Loan pictures Closing			
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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  
 40 course courses (15 months 1 + 15 months 2 + 10 daily) + 60 final exam marks

### 12. Learning and Teaching Resources

Required textbooks (ambular books if any;	none
Main references (sources)	Commercial Law (Dr. Basem Al-Hasnawi), Corporate Law (Dr. Latif Jabr Komani)
Recommended books and references (academic journals, reports...)	Public Finance, Contracts (Dr. Muhammad Taha Al-Bashir)
Electronic References Websites	none



## Course Description Form

<b>1. Course Name:</b>					
Intermediate Accounting					
<b>2. Course Code:</b>					
<b>3. Semester / Year:</b>					
First semester year 2023-2024					
<b>4. Description Preparation Date:</b>					
16/02/2024					
<b>5. Available Attendance Forms:</b>					
Weekly					
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>					
5 /					
<b>7. Course administrator's name (mention all, if more than one name)</b>					
Name: Ahmed Zuhair Jader Email: <a href="mailto:ahmed.jader@atu.edu.iq">ahmed.jader@atu.edu.iq</a>					
<b>8. Course Objectives</b>					
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>- Educating the student on basic accounting concepts and characteristics.</li> <li>-Preparing financial statements.</li> <li>-Distinguishing between evaluation methods for some items and disclosing them.</li> </ul>				
<b>9. Teaching and Learning Strategies</b>					
<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Dialogue and discussion.</li> <li>• Brainstorming.</li> <li>• Problem Solving.</li> <li>• Simulations and scientific presentations.</li> <li>• Practical application.</li> <li>• self education.</li> <li>• Cooperative education.</li> <li>• Exchange experiences among colleagues.</li> <li>• Brainstorming strategy.</li> <li>• Discussion strategy.</li> </ul>				
<b>10. Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
1	5	Understand what is meant the conceptual framework	The conceptual framework of accounting;	-Dialogue and discussion	-Discussion -Short exams

3-2	10	Preparing financial statements in commercial units.	Financial Statements (closing accounts) in non-manufacturing entities	-Dialogue and discussion. -Brainstorming. -Simulations and scientific presentations. -Practical application.	Duties Practical practice
5-4	10	Preparing financial statements in industrial units	Financial accounting (closing accounts) in manufacturing entities;	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Short exams Practical practice
6-7	10	Handling and disclosing of cash and cash equivalents	Cash and related items	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties
10-8	15	Recognition, measurement and disclosure	Receivables	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Practical practice
14-11	20	Recognition, measurement and disclosure	Inventory;	-Dialogue and discussion.	Discussion Practical practice
15	5	Recognition, measurement and disclosure	Investments;	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Practical application.	Duties Short exams Practical practice

## 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. (30 monthly exams + 10 (2 attendance + 2 discussion + 2 assignments + 2 general reports + 2 general evaluation), 60 final exams).

## 12. Learning and Teaching Resources

Required textbooks (mandatory books if any);	<ol style="list-style-type: none"> <li>1. Kieso, Donald E. &amp; Weygandt, Jerry J. &amp; Warfield, Terry D., "Intermediate Accounting", 16th Edition, John Wiley &amp; Sons, Inc., United States of America, 2016.</li> <li>2. Kieso, Donald E. &amp; Weygandt, Jerry J. &amp; Warfield, Terry D., "Intermediate Accounting IFRS Edition ", 2nd Edition, John Wiley &amp; Sons, Inc., United States of America, 2014.</li> <li>3. Needles, Belverd E., Powers, Marian, Crosson, Susan V., "Financial and Managerial Accounting", South-Western Cengage Learning, USA.</li> <li>4. Horngren, Charles T., Harrison Jr., Walter T., Oliver, M. Suzanne, "Financial &amp; Managerial Accounting", Pearson Education, Inc., USA.</li> </ol>
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Main references (sources)	IFRS 4, Kieso, Donald E. & Weygandt, Jerry J. & Warfield, Terry D., 2020
Recommended books and references (scientific journals, reports...)	Iraqi Academic Scientific Journals
Additional References Websites	IFRS Website, Chatgpt, Google

## Course Description Form

<b>1. Course Name:</b>	
Quantitative Methods	
<b>2. Course Code:</b>	
<b>3. Semester / Year:</b>	
First semester year 2023-2024	
<b>4. Description Preparation Date:</b>	
15/09/2023	
<b>5. Available Attendance Forms:</b>	
Weekly	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
3 /	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Noora Ali Mohsin Email: <a href="mailto:noora.mohsen@atu.edu.iq">noora.mohsen@atu.edu.iq</a>	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>The student becomes familiar with basic quantitative methods.</li> <li>Learn about the applied methods necessary to diagnose and solve problems</li> <li>The student acquires the skill in using quantitative methods to analyze data and obtain results.</li> </ul>
<b>9. Teaching and Learning Strategies</b>	
<b>Strategy</b>	<ul style="list-style-type: none"> <li>Dialogue and discussion.</li> <li>Brainstorming.</li> <li>Problem Solving.</li> <li>Simulations and scientific presentations.</li> <li>Practical application.</li> <li>self education.</li> <li>Cooperative education.</li> <li>Exchange experiences among colleagues.</li> <li>Brainstorming strategy.</li> </ul>

- Discussion strategy.

### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Definition of matrix, types of matrices, addition and subtraction of matrices	matrices	-Dialogue, discussion and application.	-Discussion -Short exams -Application
2-3	6	Matrix multiplication, matrix rotation, matrix inverse, examples, exercises, discussion.	matrices	-Brainstorming, and -Simulations and scientific presentations. -Practical application.	Duties Practical practice
4	3	Solving a system of equations using the matrix inverse method	matrices	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Short exams Practical practice
5-7	9	Determinants, defining determinants, solving second-order determinants, solving third-degree determinants and more, solving a system of equations using Cramer's method.	Determinants	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Practical practice
8-10	9	Linear programming, the meaning of linear programming, formulating and building a linear programming model, the transfer method, the method of different combinations	Linear programming	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Practical practice
11-12	6	Probabilities and probability distributions, general concepts in probability, laws of probability	Probabilities and probability distributions	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Practical practice
13-15	9	Common probability distributions, binomial distribution, Poisson distribution, normal distribution	Probabilities and probability distributions	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Short exams Practical practice

### 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. (30 monthly exams + 10 (2 attendance + 2 discussion + 2 assignments + 2 general reports + 2 general evaluation), 60 final exams).

### 12. Learning and Teaching Resources

Required textbooks (authorial books if any)	1. - Gupta, A., & D.S. Hira, Operation Research, Chand & Company LID, New Delhi, 1979. 2- Phillips, D.T. Ravidran & Solberg, Operation Research: Principles and Practice, 2 <sup>nd</sup> ed. , John Wiley & Son, New York, 1987.
Web references (sources)	Hamdy, A., Taha, Operatios Research An Introduction, 6 <sup>th</sup> ed. Coller MacMillian 1997.
Recommended books and references (scientific journals, reports...)	Iraqi Academic Scientific Journals
Additional References Websites	IFRS Website, Chatgpt, Google scholar

## Course Description Form

1. Course Name:
Government accounting
2. Course Code:
3. Semester / Year:
The first course 2023- 2024
4. Description Preparation Date:
2023/11/14
5. Available Attendance Forms:
Mandatory attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
(60) hour
7. Course administrator's name (mention all, if more than one name)
Name: M. Fadhel Allah Ahmed Abed Email: fadhel_allah@atu.edu.iq

## h. Course Objectives

Course Objectives	<ol style="list-style-type: none"> <li>1- Definition of government accounting</li> <li>2- Identifying expenses revenues and deposits</li> <li>3- Knowing the budget</li> <li>4- Identify errors and treasures</li> </ol>
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## y. Teaching and Learning Strategies

Strategy	<ol style="list-style-type: none"> <li>1- The student must commit to attending all lectures according to the academic schedule, and he is allowed to be absent with or without excuse, not exceeding the prescribed limit. Any exceeding the permitted percentage of absence will expose the student to deprivation.</li> <li>2- The student is committed to submitting tests, examinations, research reports, and any class or home assignments assigned to him on the specified dates.</li> <li>3- The student can see the subject teacher during office hours to obtain additional assistance regarding the topics discussed in class.</li> <li>4- There are major and secondary references for the subject that the student must refer to to increase his academic achievement.</li> <li>5- To enhance the skill aspect, case studies and various exercises will be presented and discussed.</li> <li>6- As a way to help the student, the student can refer to the e-learning program.</li> </ol> <p>Note that the summaries on the site replace the main reference for the material.</p>
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## 10). Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	The concept of government accounting	1-Government accounting	1- The lecture	<ul style="list-style-type: none"> <li>• Short exam</li> <li>• Duties</li> <li>• Midterm exam</li> <li>• final exam</li> </ul>
2	4	Government accounting legislation	2-The state's general budget	2- Discussion and dialogue	
3	4	Differences between accounting	3- Lockers	3- Various examples	
4	4	Expenses	4- Administrative tabs	On expenses and errors	
5	4	Revenues	And functional	Revenues and errors	
6	4	Deposits	Economic	Accounting and security	
7	4	Accounting errors		Accounting and security	
8	4	The state budget		Accounting and security	
9	4	The state budget		Accounting and security	
10	4	The state budget		Accounting and security	
11	4	The state budget		Accounting and security	
12	4	The state budget		Accounting and security	

13	4	Administrative tab		On	
14	4	Career tab		customization	
15	4	Allocation and financing Lockers			
<b>11. Course Evaluation</b>					
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					
<b>12. Learning and Teaching Resources</b>					
Required textbooks (including books if any);			<b>Fundamentals of government accounting Dr. Asaad Muhammad Ali 2019</b>		
Main references (sources)			-----		
Recommended books and references (scientific journals, reports...)			-----		
-Additional References Websites			-----		

### Course Description Form

61.	Course Name:
Computer Applications / Microsoft Excel 2017	
62.	Course Code:
Course System	
63.	Semester / Year:
Description Preparation Date:	
2019/2020	
65.	Available Attendance Forms:
Weekly/Mandatory	
66.	Number of Credit Hours (Total) / Number of Units (Total)
3 hours (1 hour theoretical and 2 hours practical) / 3 units	
67.	Course administrator's name (mention all, if more than one name)
Name: Assistant Lecturer Enas Hakim Mohammad Email: enass.mohsen.cku@atu.edu.iq	
68.	Course Objectives
Course Objectives	1. Understanding and acquiring comprehensive and effective Excel skills.

2. Learning to create and manage data tables flexibly and accurately.
3. Developing the ability to use Excel functions and formulas for advanced calculations and data analysis.
4. Learning to use charts and graphs to visually represent data effectively.
5. Developing formatting and design skills to make documents and tables more attractive and readable.
6. Understanding and using features such as filters and sorting to analyze data and extract important information.
7. Enhancing the ability to create advanced reports and documents based on data in Excel.
8. Developing teamwork and collaboration skills through sharing and editing documents with others.
9. Enhancing overall computer proficiency and increasing productivity in work and study.
10. Improving problem-solving and decision-making skills effectively using Excel in a variety of real-life scenarios.

## 69. Teaching and Learning Strategies

### Strategy

- Through interactive lectures, student-teacher interaction is encouraged by exchanging theoretical questions related to the topics covered during the week. This approach allows students the opportunity for direct engagement with the content, enabling them to pose questions and inquiries to deepen their understanding of fundamental concepts. This promotes critical thinking and guides discussions towards educational directions that enhance understanding and practical application of the subject matter.
- Simulation and practical demonstrations: At the beginning of practical sessions, the course instructor introduces simulations and practical demonstrations that help students better understand practical concepts.
- Self-directed learning: Students are trained to explore applications individually, where each student learns and applies skills independently according to their individual needs.
- Cooperative learning: Collaboration among students is encouraged through communal application. Students are divided into small groups and assigned specific tasks that require cooperation and interaction.
- External projects: Students are tasked with creating external projects related to the curriculum's applications, allowing them to apply concepts and skills they have acquired practically and realistically in an external environment.

## 70. Course Structure

Week	Hours	Required Learning Outcomes	Unit or Subject Name	Learning method	Evaluation method
1-2	6	Microsoft Excel 2007: Introduction to the program interface, the Office button, Quick Access Toolbar, View buttons, Status Bar.		1.The study sessions include both theoretical and practical explanations of the material, encouraging	



3	3	Cell concept, types of basic data and how to input them, handling worksheets by adding, deleting, and hiding them.		discussion and dialogue among students and the instructor.	
4	3	How to save a worksheet and workbook, close the program and close the file, open the saved file, input data, and change font properties such as color, size, and others.		2.Diverse examples are provided to illustrate concepts, and well-known strategies are employed to stimulate interaction and guide discussions	
5	3	Priorities of arithmetic operations, performing simple arithmetic operations such as addition, subtraction, multiplication, and division, learning how to format and structure data within a single cell or range of cells, applying background to a worksheet.			
6	3	Using the AutoComplete feature, navigating skills within cells, selecting a range of cells.			
7	3	Identifying different methods for summing data or a range of cells, as well as how to filter and sort data, freeze panes, use autofill, delete and insert rows/columns, and perform find and replace operations.			
8	3	Understanding the editing process provided by the program, how to copy or move data, and understanding the concept of copying arithmetic operations as well as the concepts of relative and absolute cells.			
9	3	Cell formatting control: Changing its style and format using formatting tools, conditional formatting, protecting the worksheet from modifications.			

10-11	3	Handling charts: Converting numerical and textual data into various types of charts, understanding how to make modifications and revisions provided by the program, printing process and how to print numerical data and charts.			
12	3	How to adjust page setup settings for printing and format the header and footer, how to insert a comment for a cell and how to edit or delete the comment, inserting a picture and clipart into a worksheet.			
13	3	Functions: Understanding the types of functions in Microsoft Excel 2007, conditions for writing simple and nested IF functions.			
14	3	Methods of inserting a function within a cell, how to insert and work with functions. sum, Average, Max, Min, Count, Counta, Countblank , Countif, Sqrt , sumif			
15	3	Recognizing functions in the program Microsoft excel 2007 Round, And, Or, Not, Today, Time , Abs, Int, Mod, Roundup, power, Odd, Even			

### 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

### 12. Learning and Teaching Resources

Required textbooks (particular books if any);

There are no textbooks

Main references (sources)	There is no main accredited source, but there is a variety of available Arabic sources related to Excel, including educational materials provided by various professors and lecturers.
Recommended books and references (scientific journals, reports...)	There are no textbooks
Additional References: Websites	Many websites offer theoretical and practical explanations about the software covered in the subject.

## Course Description Form

<b>13.</b>	<b>Course Name:</b>
Excel Accounting System (System System)	
<b>14.</b>	<b>Course Code:</b>
Course System	
<b>15.</b>	<b>Semester / Year:</b>
Course System	
<b>16.</b>	<b>Description Preparation Date:</b>
2014/2014	
<b>17.</b>	<b>Available Attendance Forms:</b>
Weekly/Mandatory	
<b>18.</b>	<b>Number of Credit Hours (Total) / Number of Units (Total)</b>
3 hours (1 hour theoretical and 2 hours practical) / 3 units	
<b>19.</b>	<b>Course administrator's name (mention all, if more than one name)</b>
Name: Assistant Lecturer Enas Hakim Mohammad Email: enass.mohsen.cku@atu.edu.iq	
<b>20.</b>	<b>Course Objectives</b>
<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>1. Understanding the concepts and principles of the payroll system: This aims to familiarize students with the legal, financial, and administrative foundations of payroll.</li> <li>2. Learning to use specialized computer programs such as Excel: This seeks to empower students to apply the concepts and skills they have learned using computer programs dedicated to payroll management.</li> <li>3. Developing analytical and critical thinking skills: By studying the payroll system, students can develop their abilities in analyzing and critically thinking to understand complex financial and administrative processes.</li> <li>4. Applying theoretical knowledge to real-world contexts: This aims to equip students with the skills and experiences necessary to apply concepts and techniques related to the payroll system in an actual work environment.</li> </ol>

5. Promoting interaction and collaboration: The course can encourage interaction and collaboration among students through joint projects or solving practical cases related to the payroll system.

## 1.1. Teaching and Learning Strategies

<b>Strategy</b>	<p>Through interactive lectures, student-teacher interaction is encouraged by exchanging theoretical questions related to the topics covered during the week. This approach allows students the opportunity for direct engagement with the content, enabling them to pose questions and inquiries to deepen their understanding of fundamental concepts. This promotes critical thinking and guides discussions towards educational directions that enhance understanding and practical application of the subject matter.</p> <p>Simulation and practical demonstrations: At the beginning of practical sessions, the course instructor introduces simulations and practical demonstrations that help students better understand practical concepts.</p> <p>Self-directed learning: Students are trained to explore applications individually, where each student learns and applies skills independently according to their individual needs.</p> <p>Cooperative learning: Collaboration among students is encouraged through communal application. Students are divided into small groups and assigned specific tasks that require cooperation and interaction.</p> <p>External projects: Students are tasked with creating external projects related to the curriculum's applications, allowing them to apply concepts and skills they have acquired practically and realistically in an external environment.</p>
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## 1.2. Course Structure

Week	Hours	Required Learning Outcomes	Unit n° subject name	Learning method	Evaluation method
1-2	6	Microsoft Excel 2007: Introduction to the program interface, the Office button, Quick Access Toolbar, View buttons, Status Bar.		1.The study sessions include both theoretical and practical explanations of the material, encouraging discussion and dialogue among students and the instructor. 2.Diverse examples are provided to illustrate concepts, and well-known strategies are employed to stimulate interaction and guide discussions	
3	3	Cell concept, types of basic data and how to input them, handling worksheets by adding, deleting, and hiding them.			
4	3	How to save a worksheet and workbook, close the program and close the file, open the saved file, input data, and change font properties such as color, size, and others.			
5	3	Priorities of arithmetic operations, performing simple arithmetic operations such as addition, subtraction, multiplication, and division, learning how to format and structure data within a single cell or range of cells, applying background to a worksheet.			
6	3				

7	3	Using the AutoComplete feature, navigating skills within cells, selecting a range of cells.			
8	3	Identifying different methods for summing data or a range of cells, as well as how to filter and sort data, freeze panes, use autofill, delete and insert rows/columns, and perform find and replace operations.			
9	3	Understanding the editing process provided by the program, how to copy or move data, and understanding the concept of copying arithmetic operations as well as the concepts of relative and absolute cells.			
10-11	3	Cell formatting control: Changing its style and format using formatting tools, conditional formatting, protecting the worksheet from modifications.			
12	3	Handling charts: Converting numerical and textual data into various types of charts, understanding how to make modifications and revisions provided by the program, printing process and how to print numerical data and charts.			
13	3	How to adjust page setup settings for printing and format the header and footer, how to insert a comment for a cell and how to edit or delete the comment, inserting a picture and clipart into a worksheet.			
14	3	Functions: Understanding the types of functions in Microsoft Excel 2007, conditions for			

15	3	<p>writing simple and nested IF functions.</p> <p>Methods of inserting a function within a cell, how to insert and work with functions. sum, Average, Max, Min, Count, Counta, Countblank, Countif, Sqrt, sumif</p> <p>Recognizing functions in the program Microsoft excel 2007 Round, And, Or, Not, Today, Time, Abs, Int, Mod, Roundup, power, Odd, Even</p>			
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#### 3.3. 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

#### 3.4. Learning and Teaching Resources

Required textbooks (author, book name, year);	There are no textbooks
Main references (sources)	There is no single accredited primary source, but there is a "diverse range of available Arabic sources related to Excel program and its application in salary systems, including educational materials provided by various teachers and lecturers
Recommended books and references (scientific journals, reports...)	There are no textbooks
Electronic References: Websites	Many websites offer theoretical and practical explanations about the software covered in the subject.

## Course Description Form

1. Course Name:
The courses of the Bachelor's degree
2. Course Code:
3. Semester / Year:
Semester: First Year: 2024
4. Description Preparation Date:
2024/4/19

5. Available Attendance Forms:

Weekly/mandatory

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

Number of units (2)

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

Name: Elaf Qasim Muhammad

Email: elaf.mohammed@atu.edu.iq

#### 8. Course Objectives

Course Objectives

- The student gets to know the concept of crime linguistically and terminologically.
- The student should enumerate the categories and types of crimes.
- The student should differentiate between psychological and social crimes.
- The student will learn the concept of mass graves.

#### 9. Teaching and Learning Strategies

Strategy

- Interactive lecture
- Dialogue and discussion
- Cooperative education
- Exchange experiences among colleagues
- Brainstorming
  
- Problem Solving

#### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
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1	2	Concept of Crimes And sections	The concept of crime	<ul style="list-style-type: none"> <li>• Dialogue And discussion</li> <li>• Examples highlights</li> <li>• Crime cases Various pictures of some documents</li> <li>Baath crimes in Iraq</li> </ul>	<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Writing Short research reports</li> <li>• Duties</li> <li>• Midterm exam</li> <li>• final exam</li> </ul>
2-3	2	Decisions from Criminal court	The most Prominent crime cases		
4	2	Psychological crime	Concept of crimes Mental		
5-6	2	Social crimes	The concept of social crimes		
7-8	2	Environmental crime system Baathism in Iraq	The concept environmental crimes		
9	2	Scorched earth policy	definition Land policy		
10-11	2	Cemetery crimes Collective	crime concept Mass graves		
12-13	2	Chronological classification genocide graves Iraq	Types of genocide graves		
14-15	2	Spatial classification genocide graves in Iraq	Locations genocide graves		

#### 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

### 12. Learning and Teaching Resources

Required textbooks (including books if any)	The crimes of the Baath regime Iraq
Main references (sources)	Laws of belligerent occupation Ihsan Hindi
Additional References (Articles)	

## Course Description Form

### 1. Course Name:

Arabic Language

### 2. Course Code:

### 3. Semester / Year:

Second semester year 2023-2024

### 4. Description Preparation Date:

11/11/24

### 5. Available Attendance Forms:

Weekly

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

2

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

Name:

Nawar Sadeq hameed

Email :nawar.alsaghir@atu.edu.iq

### 8. Course Objectives

Course Objectives

The student gets to know the basics of the Arabic language

- Knows the correct rules when writing books Administrative

- Recognizes the correct rule when using signs Punctuation in writing rhetorical text

• To acquire the linguistic skill in formulating a language  
Administrative discourse

9. Teaching and Learning Strategies

<b>Strategy</b>	<p>Interactive lecture</p> <ul style="list-style-type: none"> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> <li>• Problem Solving</li> <li>• Simulations and scientific presentations</li> <li>• Practical application</li> <li>• self education</li> <li>• Cooperative education</li> <li>• Exchange experiences among colleagues</li> </ul>
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-2	4	Get to know the section Errors, which include Linguistic grammatical errors Spelling It includes knowledge of the rules for writing long ta' and short ta' The difference between the marbuta tā' and hā', along with examples and solving exercises	The concept of linguistic errors Rules for writing the closed ta' and the open ta'	lecture <ul style="list-style-type: none"> <li>• Dialogue and discussion</li> <li>• And practical examples of the topic</li> </ul>	Short exams <ul style="list-style-type: none"> <li>• Duties</li> </ul>
3-4	4	Knowing the origin of the alif in the triliteral word. If its origin is (waw), it is written with an extended alif, and	The extended and shortened alif	lecture	Short exams <ul style="list-style-type: none"> <li>• Duties</li> </ul>

		<p>its origin is (yā), it written with shortened alif.</p>		<ul style="list-style-type: none"> <li>• Dialogue and discussion</li> <li>• And practical examples of the topic</li> </ul>	
5	2	<p>It includes knowing pronunciation of Lām in words beginning with a lunar letter and grouped with phrase (perform Hajj and avoid sterility), and pronouncing the L with words beginning with a solar letter.</p>	Solar and lunar letters	<p>lecture</p> <ul style="list-style-type: none"> <li>• Dialogue and discussion</li> <li>• And practical examples of the topic</li> </ul>	<p>Short exams</p> <ul style="list-style-type: none"> <li>•Duties</li> </ul>
6	2	<p>Distinguishing between the pronunciation of words beginning with “dha” and words beginning with “dha.”</p>	The difference between the pronunciation of dha and dha	<p>lecture</p> <ul style="list-style-type: none"> <li>• Dialogue and discussion</li> <li>• And practical examples of the topic</li> </ul>	<p>Short exams</p> <ul style="list-style-type: none"> <li>•Duties</li> </ul>
7-8	4	<p>It includes knowledge of the basic rules of writing hamzat With examples and solving exercises</p> <p>Knowing punctuation marks</p>	<p>Writing the hamza</p> <ul style="list-style-type: none"> <li>• Hamzat Al-Wasl and Al-Qat’</li> <li>• Medium hamza</li> <li>• Extreme hamza</li> </ul>	<p>lecture</p> <ul style="list-style-type: none"> <li>• Dialogue and discussion</li> <li>• And practical examples of the topic</li> </ul>	<p>Short exams</p> <ul style="list-style-type: none"> <li>•Duties</li> </ul>

9-10	4	and the benefit of each mark, along with examples and Qur'anic texts that include punctuation marks	punctuation marks	lecture • Dialogue and discussion • And practical examples of the topic	Short exams •Duties
11-12	4	It includes knowing the signs of nouns such as tanween, genitive, vocative, etc., types of verbs, and the sign of each verb with examples	The noun, the verb, and the difference between them	lecture • Dialogue and discussion • And practical examples of the topic	Short exams •Duties
13-14-15	6	It includes explaining the types of effects and distinguishing between their types With examples and solution to the exercise	Objects (object, absolute object, object for its sake, object in it, and object with it	lecture • Dialogue and discussion • And practical examples of the topic	Short exams •Duties

### 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

### 12. Learning and Teaching Resources

Required textbooks (mandatory books if any)	Mandatory in Arabic grammar
Main references (sources)	Explanation of Ibn Aqeel on Alfiyyah Ibn Mal / Part 2 / Dar Zain Al-Abidin Press Qom, Iran, a summary of the Arabic language subject for the first stages of university For non-specialists / Dr. Farah Al-Fadhili
Recommended books and references (academic journals, reports...)	General Arabic lectures for non-specialist departments M. Dr. Enas Muhammad Mahdi, College Education, University of Kufa

## Course Description Form

1. Course Name:	
unified accounting system	
2. Course Code:	
3. Semester / Year:2024-2023	
4. Description Preparation Date:2024/3/6	
5. Available Attendance Forms: : Classrooms in addition Telegram	
6. Number of Credit Hours (Total) / Number of Units (Total): 60 hours/first course	
7. Course administrator's name (mention all, if more than one name)	
Name: Shehlaa Neamah Anoon Email: Shehlaa.neamah@atu.edu.iq	
8. Course Objectives	
Course Objectives	Providing the student with the foundations general concepts of the unified account system and the innovations of the system, teaching him how to prove account treatments according to the unified account system introducing him to records preparing final accounts.
9. Teaching and Learning Strategies	
Strategy	Lecture, Delivery, Class Participation, Daily and Semes Exams

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Introducing the student to the unified accounting system	Unit or subject name The concept of the unified accounting system, the concept of the accounting manual, the characteristics and innovations of the unified accounting system		
2-3	8	Clarify the accounting treatment of fixed assets and methods of obtaining them	Fixed assets accounts and methods of obtaining them, purchasing from the local market, purchasing from the external market		
4-5	8	Clarify how to deal with the jus cogens in the records of the jus cogens	Establishment by contractors and recording journal entries in each of the records of the party ordering the work Records of the executing agency of the work. (Contractor)		
6	4	Clarification of the accounting treatment of donated assets	Donations and gift (recording journal entries in the records of the donor and its donor)		
7-8	8	Identify the accounting			

9	4	<p>treatment of the creation of assets by the unit</p> <p>Identify the accounting treatment of deferred revenue expenses</p>	<p>Creation of assets central finance, creation of assets Commissions</p> <p>Revenue expenses</p>		
10	4	<p>Identify the accounting treatment for writing off existing</p>	<p>Write off and sell fixed assets</p>		
12-11	8	<p>Identify the accounting treatment of inventory of all kinds</p>	<p>Inventory calculation, purchase of stock of commodity supplies from local markets, purchase of stock of commodity supplies</p>		
13-14	8	<p>Identify the accounting treatment of waste and consumables stock</p>	<p>From foreign markets</p> <p>Waste and consumables stock</p>		
15	4	<p>Learn about the accounting treatment of finished production stocks</p>	<p>Full production stock</p>		

<b>11. Course Evaluation</b>					
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					
<b>12. Learning and Teaching Resources</b>					
Required textbooks (individual books if any)			Unified Accounting System Book National Audit Office		
Web references (sources)					
Recommended books and references (scientific journals, reports...)			The Book of the Unified Accounting System / Student Preacher		
-Additional References: Websites					

### Course Description Form

<b>1. Course Name:</b>
unified accounting system
<b>2. Course Code:</b>
<b>3. Semester / Year:</b> 2024-2023
<b>4. Description Preparation Date:</b> 2024/3/6
<b>5. Available Attendance Forms:</b> : Classrooms in addition Telegram
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>
60 hours second course
<b>7. Course administrator's name (mention all, if more than one name)</b>
Name: Shehlaa Neamah Anoon Email: Shehlaa.neamah@atu.edu.iq
<b>8. Course Objectives</b>



Course Objectives	Providing the student with the foundations general concepts of the unified account system and the innovations of the system, teaching him how to make account treatments according to the unified account system introducing him to records preparing final accounts.
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**9. Teaching and Learning Strategies**

Strategy	Lecture, Delivery, Class Participation, Daily and Semester Exams
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**10. Course Structure**

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
16-17		Identify the accounting treatment of incomplete production stock and inventory of goods prepared for sale	Unit or subject name Incomplete production stock under and inventory of goods prepared for sale		
18		Accounting treatment of loans	Loans granted and loans received		
19		Introducing the student to the types of financial investments and accounting treatment to obtain and sell them	Financial Investments		
20		Identify accounts receivables and creditors	Receivables and creditors		
21-22					

23-24-25		Give the student practical exercises on cross-calculations	Cross-accounts receivable and payable		
26-27-28		Learn about the calculation of usage and the accounting treatment of the account	Usage Accounts		
29-30		Learn about revenue calculation with practical examples	Revenue Accounts		
		Identify the final accounts of the establishment	Current and Final Accounts (Financial Statements)		

### 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, (15 degrees of written exam U1 + 15 degrees of written exam S2) + 10 activity + 60 end exam K2

### 12. Learning and Teaching Resources

Required textbooks (including books, if any):	Unified Accounting System Book National Audit Office
Main references (sources):	
Recommended books and references (articles, journals, reports, ...):	The Book of the Unified Accounting System / Student Preacher
Additional References: Websites	

## Course Description Form

<b>1. Course Name:</b>	
Intermediate Accounting	
<b>2. Course Code:</b>	
<b>3. Semester / Year:</b>	
Second semester year 2023-2024	
<b>4. Description Preparation Date:</b>	
02/03/2024	
<b>5. Available Attendance Forms:</b>	
Weekly	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
4 /	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: Ahmed Zuhair Jader Email: <a href="mailto:ahmed.jader@atu.edu.iq">ahmed.jader@atu.edu.iq</a>	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>-Conducting recognition, measurement and accounting disclosure processes.</li> <li>-Understanding and understanding how to prepare reports and provide information of interest to stakeholders.</li> <li>-Applying measurement processes for financial items.</li> </ul>
<b>9. Teaching and Learning Strategies</b>	
<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Dialogue and discussion.</li> <li>• Brainstorming.</li> <li>• Problem Solving.</li> <li>• Simulations and scientific presentations.</li> <li>• Practical application.</li> <li>• self education.</li> <li>• Cooperative education.</li> <li>• Exchange experiences among colleagues.</li> </ul>

- Brainstorming strategy.
- Discussion strategy.

### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
17-15	12	Processing procedure Relevant accounting	Investments;	-Dialogue, discussion and application.	-Discussion -Short exams -Application
20-18	12	Processing procedure Relevant accounting	Debt securities	-Dialogue and discussion -Brainstorming. -Simulations and scientific presentations. -Practical application.	Duties Practical practice
24-21	16	-Processing procedure Relevant accounting -Measurement and disclosure	Long-term Assets;	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Short exams Practical practice
27-25	12	Processing related accounting operations	Intangible assets	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Practical practice
30-28	12	Processing related accounting operations	Reporting Liabilities	-Dialogue and discussion. -Brainstorming. -Problem Solving. -Simulations and scientific presentations. -Practical application.	Duties Practical practice

### 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. (30 monthly exams + 10 (2 attendance + 2 discussion + 2 assignments + 2 general reports + 2 general evaluation), 60 final exams).

### 12. Learning and Teaching Resources

Required textbooks (including books if any);	<ol style="list-style-type: none"> <li>1. Kieso, Donald E. &amp; Weygandt, Jerry J. &amp; Warfield, Terry D., "Intermediate Accounting", 16th Edition, John Wiley &amp; Sons, Inc., United States of America, 2016.</li> <li>2. Kieso, Donald E. &amp; Weygandt, Jerry J. &amp; Warfield, Terry D., "Intermediate Accounting IFRS Edition ", 2nd Edition, John Wiley &amp; Sons, Inc., United States of America, 2014.</li> <li>3. Needles, Belverd E., Powers, Marian, Crosson, Susan V., "Financial and Managerial Accounting", South-Western Cengage Learning, USA.</li> </ol>
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	4. Horngren, Charles T., Harrison Jr., Walter, Oliver, M. Suzanne, "Financial & Managerial Accounting", Pearson Education, Inc., USA.
Main references (sources)	IFRS 4, Kieso, Donald E. & Weygandt, Jerry J. & Warfield, Terry D., 2020
Recommended books and references (scientific journals, reports...)	Iraqi Academic Scientific Journals
Electronic References Websites	IFRS Website, Chatgpt, Google

	Course Name	.85
FINANCIAL REGULATION		
	Course Code	.86
	Semester/year	.87
Second course 2023-2024		
	Date this description was prepared	.88
2024-1-7		
	A. Available attendance forms.	89
Mandatory attendance		
	Number of study hours (total)/number of units (total)	.90
45 hours per course		
	Name of the course administrator (if more than one name is mentioned)	.91
: Amiel -Name: MD Shatha Aboudi Abbas Alshathaalbazy@gmail.com		
	Objectives Course	.92
Introducing financial law and ensuring that the student understands it The student should know the nature of banks and their activities The student should know the role of international financial organizations in the financial policy of countries The student should know the jurisdiction of the Investment Authority	Objectives of the study subject	

## Teaching and learning strategies

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The student

The student is committed to attending all lectures according to the academic schedule, and he is permitted -1  
 Absence with or without excuse, not exceeding the prescribed limit , if any exceeding the percentage  
 Allowed absences will subject the student to deprivation  
 The student is committed to submitting the tests Exams , research reports, and any class assignments  
 .Housework is assigned to him on specified dates  
 The student can consult the subject teacher During office hours to get -3  
 .Additional help regarding topics discussed in class  
 There are major and secondary references for the subject that the student must refer to to increase his achievement  
 .Scientific  
 To enhance the skill aspect , various case studies and exercises will be -5  
 . presented and discussed  
 , As a way to help the student, the student can refer to the e- learning program -  
 .Note that the summaries on the site replace the main reference for the material

## Course structure .94

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	th week
Short exams •	Lecture •	Financial Law	variables in the world and the international economic order	3	1
Quizzes •	Discussion •	Drains	Historical development of financial legislation	3	2
Writing short reports •	and dialogue	Public loans	Sources of financial legislation	3	3
Research •	Various •	International Monetary Fund	Types of financial legislation	3	4
Mid-term exam •	exercises or		The difference between financial legislation and commercial law	3	5
Final exam •	basic		Iraqi legislative base	3	6
	concepts in		Iraqi Investment Law	3	7
	financial and		Financial institutions in Iraq	3	8
	commercial		Iraqi banks and banking laws in Iraq	3	9
	legislation		International financial institutions , International Monetary Fund	3	10
	transformation •		The legal system of the Fund and relationship with the United Nations	3	11
			Fund jurisdiction	3	12
			International borrowing	3	13
				3	14
				3	15

Course Evaluation 2021/22	
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc. 40course pursuits (15months 1+15 months 2+10daily) +60final exam marks	
Learning and teaching resources 2021/22	
nothing	Required textbooks (methodology, etc)
Public Finance D. Riad Mahdi Karim	Main references (sources)
Public Finance, M.M. Dhia Hussein Saud Public finance and financial legislation Dr. Ahmed Jubeir	Recommended supporting books and references (scientific journals, etc reports)
nothing	Electronic references (Internet sites)

### Course description form

99.	Course Name
	English
98.	Course Code
99.	Semester/ year
	2021/2022
100.	Date this description was prepared
	2021/26/2022
101.	A. Available attendance forms
	Education hall
102.	Number of study hours (total)/number of units (total)
	:The number of hours Theoretical 2
103.	Name of the course administrator
	Name: Settar Jebbar Uloom      Email: <a href="mailto:jebbarsetter@gmail.com">jebbarsetter@gmail.com</a> <a href="mailto:settar.uloom@atu.edu.i">settar.uloom@atu.edu.i</a>
104.	Objectives Course
	Teaching the student general English grammar and its correct use      Objectives of the study subject
105.	Teaching and learning strategies
	Individual review strategy      The student Collaboration strategy among students

Brainstorming strategy  
 I dearepetition strategy  
 The strategy of explaining the topic in more than one way

10th. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Questions during the lecture Daily duties -	Examples - on the board - Explanation of the book	Unit one: getting to know you tenses Questions Questions words	<ul style="list-style-type: none"> <li>• Get to know each other</li> <li>• Verb tenses present, past, ) (future</li> <li>• Question words</li> </ul>	2	1
Questions during the lecture Daily duties - Cuz-	Examples - on the board - Explanation of the book Conversation	Unit two: the way we live Present tenses Present simple Present continuous Have /have got	<ul style="list-style-type: none"> <li>• daily routine</li> <li>• Present tenses simple and ) (continuous</li> <li>• Possessive(have / have got)</li> <li>•</li> </ul>	2	2
Questions during the lecture Daily duties - Cuz-	Examples - on the board - Explanation of the book Conversation	Unit three : it all went wrong Past tenses Past simple Past continuous	<ul style="list-style-type: none"> <li>• Past experiences</li> <li>• Past tenses simple and ) (continuous</li> </ul>	2	3
Questions during the lecture Daily duties - Cuz-	Examples - on the board - Explanation of the book Conversation	Unit four: let's go shopping Quantity Much and many Some and any Something, anyone, nobody, everywhere A few , a little, a lot of Articles	<ul style="list-style-type: none"> <li>• the shopping</li> <li>• Quantitative words (much/many, some/any)</li> <li>• Materials (a/an/the)</li> </ul>	2	4
Questions during the lecture	Examples - on the board	Unit Five: what do you want to do Past tenses	<ul style="list-style-type: none"> <li>• Future plans</li> <li>• Past tenses (verb patterns</li> </ul>	2	5



Daily duties - Cuz-	- Explanation of the book Conversation	Verb patterns ' Future i n tentions Going to and will	• Future intentions (going to / will)		
Questions - during the lecture Daily duties - Cuz-	Examples - on the board - Explanation of the book Conversation	Unit six: tell me! What's it like? What's it like? Comparative and superior adjectives	• Comparisons • Adjectives( superlative and exaggerated)	2	6
Questions - during the lecture Daily duties - Cuz-	Examples - on the board - Explanation of the book Conversation	Unit seven: fame Present perfect and past simp l e For and since Tense revision	• life experiences • Past perfect vs past simple • Review tenses (for & since)	2	7
Questions - during the lecture Daily duties - Cuz-	Examples - on the board - Explanation of the book Conversation	Unit eight: do's and don'ts Have(got) to Shou l d must	• Duties and recommendations • Auxiliary verbs (have to, should, must)	2	8
Questions - during the lecture Daily duties - Cuz-	Examples - on the board - Explanation of the book Conversation	Un i t n i n e: going places Time and conditions n al clauses w h at if.. ?	• Conditional sentences temporal and ) (hypothetical	2	9
Questions - during the lecture Daily duties - Cuz-	Examples - on the board - Explanation of the book Conversation	Unit ten: scared to death Verbs Pa terns I infinitives W h at, et c.+ i n f i n i t i v e Some hing , etc. + Infinitive	• Verb patterns with the infinitive (what (...do you do	2	10
Questions - during the lecture Daily duties -	Examples - on the board	Unit e l e v e n : things that changed the world Passives	• Passive voice	2	11

Cuz-	- Explanation of the book Conversation				
Questions during the lecture Daily duties - Cuz-	- Examples - on the board - Explanation of the book Conversation	Unit twelve: dreams and reality Second condition I might	• The second condition (might)	2	12
Questions during the lecture Daily duties - Cuz-	- Examples - on the board - Explanation of the book Conversation	Unit thirteen: earning a living Present perfect conti nuous Present perfect simp le versus Continuous	• Past perfect continuous versus past perfect simple • Practical experience	2	13
Questions during the lecture Daily duties - Cuz-	- Examples - on the board - Explanation of the book Conversation	Unit fourteen: my family ties Present perfect and past perfect and clarification Reported statements	• Family and relationships • The past perfect and the reported speech	2	14
Comprehensive exam	- Examples - on the board - Explanation of the book Conversation	Unit fifteen: revision	• review	2	15

#### 117. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc

#### 118. Learning and teaching resources

New headway plus per intermediate

Additional resources, grammar, etc.

Ne headway beginner & _intermediate	Main references (sources )
English file	Recommended supporting books and references (academic journals, reports....)
English with Lucy	-facebook references . internet sites

## Course Description Form

<b>1. Course Name:</b>	
Government accounting	
<b>2. Course Code:</b>	
<b>3. Semester / Year:</b>	
The second course 2023 - 2024	
<b>4. Description Preparation Date:</b>	
2023/11/24	
<b>5. Available Attendance Forms:</b>	
Mandatory attendance	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
(60) hour	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name: M. Fadhel Allah Ahmed Abed Email: fadhel_allah@atu.edu.iq	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>1-Introduction to the financial control system</li> <li>2- Learn about business accounting.</li> <li>3- Identifying predecessors and their types.</li> <li>4- Learn about final accounts in government accounting</li> </ul>
<b>9. Teaching and Learning Strategies</b>	
<b>Strategy</b>	1- The student must commit to attending all lectures according to the academic schedule, and he is allowed to be absent with or without excuse, not exceeding the prescribed limit. Any exceeding the permitted percentage of absence will expose the student to deprivation.

2-The student is committed to submitting tests, examination research reports, and any class or home assignments assigned to him on the specified dates.

3- The student can see the subject teacher during office hours to obtain additional assistance regarding the topics discussed in class.

4- There are major and secondary references for the subject that the student must refer to to increase his academic achievement.

5- To enhance the skill aspect, case studies and various exercises will be presented and discussed.

6- As a way to help the student, the student can refer to the e-learning program.

Note that the summaries on the site replace the main reference for the material.

### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit nr subject MAINA	Learning method	Evaluation method
1	4	Financial control system	1-Monitoring system 2- The concept of budget 3- The predecessor 4- Final accounts	1- The lecture 2- Discussion and dialogue 3- Various examples On contracting and Advances and accounts Conclusion	<ul style="list-style-type: none"> <li>• Short exam</li> <li>• Duties</li> <li>• Midterm exam</li> <li>• final exam</li> </ul>
2	4	The concept of the general budget			
3	4	General contracting theory			
4	4	General contracting exercises			
5	4	Temporary advances			
6	4	Advertisement predecessor			
7	4	Travel predecessor			
8	4	Advance delegation			
9	4	Transformational predecessor			
10	4	Hajj advances and salary			
11	4	Sustainable predecessor			
12	4	Fuel predecessor			
13	4	The final accounts are theoretical			
14	4	Final accounts exercise			

### 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

### 12. Learning and Teaching Resources

Required textbooks (mandatory books if any)	<b>Fundamentals of government accounting Dr. Asaad Muhammad Ali 2019</b>
Main references (sources)	-----
Recommended books and references (scientific journals, reports...)	-----
Electronic References Websites	-----

## Course Description Form

1. Course Name:	
Arabic Language	
2. Course Code:	
3. Semester / Year:	
Second semester year 2023-2024	
4. Description Preparation Date:	
26/2/2024	
5. Available Attendance Forms:	
Weekly	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2	
7. Course administrator's name (mention all, if more than one name)	
Name: Nawar Sadeq hameed Email :nawar.alsaghir@atu.edu.iq	
8. Course Objectives	
Course Objectives	<p>For the student to become familiar with the base of the Arabic language</p> <p>Identify the correct rules when read administrative books</p> <p>To acquire the linguistic skill in formulating language of administrative discourse</p>
9. Teaching and Learning Strategies	
Strategy	<p>Interactive lecture</p> <ul style="list-style-type: none"> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> </ul>

- Problem Solving
- Simulations and scientific presentations
- Practical application
- self education
- Cooperative education
- Exchange experiences among colleagues

### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 - 2	4	Rulings on the masculinity and femininity of a number Singular, compound and conjunction numbers and contract terms, then discussion and solution of exercises	Number style	<ul style="list-style-type: none"> <li>•lecture</li> <li>• Dialogue and discussion, detailed explanation</li> <li>• And practical examples of the topic</li> </ul>	<ul style="list-style-type: none"> <li>•Short exams</li> <li>•Duties</li> <li>•Writing short reports</li> <li>•Research</li> </ul>
3	2	Meanings of prepositions	Prepositions	<ul style="list-style-type: none"> <li>•lecture</li> <li>• Dialogue and discussion, detailed explanation</li> </ul>	<ul style="list-style-type: none"> <li>•Short exams</li> <li>•Duties</li> <li>•Writing short reports</li> <li>•Research</li> </ul>
4 - 5	4	A model for arranging an official letter and the correct way to write administrative letters	Formal aspects administrative discourse The language of administrative discourse	<ul style="list-style-type: none"> <li>•lecture</li> <li>• Dialogue and discussion, detailed explanation</li> <li>• And practical examples of the topic</li> </ul>	<ul style="list-style-type: none"> <li>•Short exams</li> <li>•Duties</li> <li>•Writing short reports</li> <li>•Research</li> </ul>
6 - 7	4	Introducing conjunction and its tools, discussing the topic and solving its examples	Kindness	<ul style="list-style-type: none"> <li>•lecture</li> <li>• Dialogue and discussion, detailed explanation</li> </ul>	<ul style="list-style-type: none"> <li>•Short exams</li> <li>•Duties</li> <li>•Writing short reports</li> <li>•Research</li> </ul>
			It is prohibited to exchange	<ul style="list-style-type: none"> <li>•lecture</li> </ul>	<ul style="list-style-type: none"> <li>•Short exams</li> </ul>

8-7	4	Defining what is prohibited from being morphed, explaining the reasons for preventing the noun from being morphed (nunation), and then solving the exercises	Al-Muthanna and its parsing	<ul style="list-style-type: none"> <li>• Dialogue and discussion, detailed explanation</li> <li>• And practical examples of the topic</li> </ul>	<ul style="list-style-type: none"> <li>•Duties</li> <li>•Writing short reports</li> <li>•Research</li> </ul>
10-11	4	Explanation of cases of parsing of the dual with Practical examples of the topic	The sound masculine plural its parsing	<ul style="list-style-type: none"> <li>•lecture</li> <li>• Dialogue and discussion, detailed explanation</li> <li>• And practical examples of the topic</li> </ul>	<ul style="list-style-type: none"> <li>•Short exams</li> <li>•Duties</li> <li>•Writing short reports</li> <li>•Research</li> </ul>
12-13	4	Explanation of the sound masculine plural cases and practical examples of the topic	Sound feminine plural	<ul style="list-style-type: none"> <li>•lecture</li> <li>• Dialogue and discussion, detailed explanation</li> <li>• And practical examples of the topic</li> </ul>	<ul style="list-style-type: none"> <li>•Short exams</li> <li>•Duties</li> <li>•Writing short reports</li> <li>•Research</li> </ul>
14-15	4	Explaining the parsing of the sound feminine plural with applied examples ☑	Sound feminine plural	<ul style="list-style-type: none"> <li>•lecture</li> <li>• Dialogue and discussion, detailed explanation</li> <li>• And practical examples of the topic</li> </ul>	<ul style="list-style-type: none"> <li>•Short exams</li> <li>•Duties</li> <li>•Writing short reports</li> <li>•Research</li> </ul>

### 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

### 12. Learning and Teaching Resources

Required textbooks (author, book title, etc.)	Mandatory in Arabic grammar
Main references (sources)	Explanation of Ibn Aqeel on Alfiyyah Ibn Mali Part 2 / Dar Zain Al-Abidin Press Qom, Iran, a summary of the Arabic language subject for the first stages of university For non-specialists / Dr. Farah Al-Fadhili
Recommended books and references (scientific journals, reports...)	General Arabic lectures for non-specialist departments M. Dr. Enas Muhammad Mahdi, College Education, University of Kufa
Additional References Websites	

### Annual Course Description Form

109. Course Name:	Cost accounting
110. Course Code:	
111. Semester / Year:	Annual ; 2024 / 2025
112. Description Preparation Date:	2024/7/18
113. Available Attendance Forms:	Weekly/mandatory
114. Number of Credit Hours (Total) / Number of Units (Total)	(4) hours per week (30 weeks) / 4 units
115. Course administrator's name (mention all, if more than one name)	Name: A.T. Ahmed W. Hadi Email: ahmedwaheed1199@yahoo.com
116. Course Objectives	
Course Objectives	1. General objective: To familiarize the student with the principles of cost accounting and their importance in controlling cost elements. Specific 1. objective: provide the student with basic skills to enable him inventory and identify cost components.
117. Teaching and Learning Strategies	



<b>Strategy</b>	Interactive lecture Dialogue and discussion Brainstorming Problem Solving Simulations and scientific presentations Practical application self education Cooperative education Exchange experiences among colleagues
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### 11X. Course Structure

Week	Hours	Required Learning Outcomes	Unit nr. subject name	Learning method	Evaluation method
1	4	Define cost accounting, meaning of cost, the main characteristic of cost	Basic concepts of cost accounting		<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Duties</li> <li>• Writing short reports</li> </ul>
2-3	8	Objectives of cost accounting, Distinction between Financial Accounting & Cost Accounting, Definition: cost unit, Cost Center, Cost object, Importance of ethical conduct	Objectives of cost accounting and the distinction between cost accounting and financial accounting	Lecture Discussion and dialogue Various exercises on the elements of cost accounting Presentations Educational videos	<ul style="list-style-type: none"> <li>• Research</li> <li>• A monthly exam for course students</li> <li>• Final exam for course students</li> <li>• A quarterly exam for annual students</li> <li>• Final exam for annual students</li> </ul>
4-7	16	Classifications of Costs:	Cost classifications		<ul style="list-style-type: none"> <li>• Final exam for annual students</li> </ul>

8	4	<p>- - Classifications of Cost By Nature or Elements</p> <p>- - Classifications of Cost By Relationship to cost centers</p> <p>-Classifications of Costs By Function</p> <p>- Classifications of Costs By behavior</p>	Raw material concepts		
9	4	What Material, the concept of direct and indirect of material, distinction between direct and indirect material	Control of materials		
10	4	Meaning of material control, objectives of material control, advantages of material control.	Concept of Economic order		
11	4		Material accounting procedures		
12-14	12	Concept of Economic order Quantity, Determine "EOQ"	Material pricing methods		

15	4	Recording Accounting for material cost.  Method of Pricing the issue material (FIFO), (LIFO), Simple average, Weighted average	Concepts about labor		
<b>Evaluation exam</b> 16	4	meaning of labor, direct action and indirect, Distinction between direct and indirect labor, importance of distinction.	The concept of wages		
17-18	8	<b>First semester</b>	methods of calculating wages		
19-20	8	concept of overtime payment, statement of gross wages and net wages	Total cost components		
<b>Evaluation exam</b> 21-23	12	methods of calculating wages: a) Time Rate ,b) Piece Rate, c) Incentive method.	Methods of preparing a list of total and variable costs		
24-25	8	Components of total cost, cost sheet or			

26-27	8	<p>"production cost statement for total or per unit"</p> <p><b>Second semester</b> (1)</p> <p>Method of calculate cost: Full costing method, Variable costing method</p>	<p>concept of overheads (OH)</p> <p>Methods Overhead (OH) recovery rates.</p>		
<b>Evaluation exam</b> 28-30	12	<p>concept of overheads (OH), classification of overheads (OH), the basis of distribution.</p>			
<b>Evaluation exam</b>		<p>Overhead (OH) recovery rates: Direct material rate, Direct labour rate, Direct labour hour,, Machine hours rate, Prime cost rate, Rate per unit of production.</p> <p><b>Second semester</b> (2)</p> <p>Methods of distribution of overheads: Overall distribution method</p>	<p>Methods of distribution of overheads</p>		

		Direct distribution method Repeated distribution method. <b>final exam</b>			
<b>11). Course Evaluation</b>					
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					
<b>12). Learning and Teaching Resources</b>					
Required textbooks (compulsory books if any);		1- Cost Basics, Zaid Salem and others, first edition, 2019. 2- COST ACCOUNTING CORE COURSE. Sri. Vinesh Ottuparammal and at, 2011.			
With references (sources)					
Recommended books and references (scientific journals, reports...)		1- Cost Accounting, Prof. Dr. Nassif Jassim Jubouri, 2012, second edition 2- Fundamentals of Cost and Management Accounting Ninth Edition, SR de Wet, 202			
-Additional References Websites					

### Course description form

121.	Course Name:	electronic accounting applications I
122.	Course Code:	
123.	Semester / Year:	Annual system
124.	Description Preparation Date:	09/03/2024
125.	Available Attendance Forms:	Weekly/mandatory
126.	Number of Credit Hours (Total) / Number of Units (Total)	3 hours (1 theoretical and 2 practical) / 3 units
127.	Course administrator's name (mention all, if more than one name)	

Name: Assistant Lecturer Laith Malik Radhi

Email: [laith@atu.edu.iq](mailto:laith@atu.edu.iq)

128. Course Objectives	
Course Objective	<ul style="list-style-type: none"> <li>Teaching the use of ready-made computer applications in accounting systems</li> <li>Introducing students to SPSS</li> <li>Students acquire the skills to operate and apply ready-made computer systems.</li> <li>Developing students' skills in using SPSS</li> </ul>
129. Teaching and Learning Strategies	
Strategy	<p>A-Theoretical strategies</p> <ul style="list-style-type: none"> <li>Interactive lecture between students and the subject professor by asking questions related to the weekly lectures</li> <li>Brainstorming by posing a specific problem and listening to the answers provided by students to address that problem through applications approved in the curriculum</li> <li>Solving problems posed by some students that they may believe will guide them in the practical life of their specialty</li> </ul> <p>B-Practical strategies</p> <ul style="list-style-type: none"> <li>Simulations and scientific presentations by the subject professor at the beginning of the practical lecture.</li> <li>Self-education: training students to work on these applications individually (each student learns individually from the other)."</li> <li>Cooperative education: training students to work on these applications collectively (each student presenting a specific idea and requiring the students to implement that idea in group practice.</li> <li>Assigning students to create external projects (different from the ideas presented during the lecture) in some aspects related to these applications and applying them as homework</li> </ul>

130. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 & 2	6	Learn about the accounting program for managing projects, companies or government departments using the unified accounting system or the government accounting system, how to open the program, how to create a new account (open new accounts, determine the beginning balances, determine the currencies that the program deals with, determine the type of accounting guide to be used with it.	Identify the accounting program and its destination	1- Discussion and dialogue through explaining the material theoretically and practically  2. Various examples on the topic, theoretically and practically	<ul style="list-style-type: none"> <li>Daily theoretical preparation</li> <li>Short theoretical exams</li> <li>Theoretical practical duration</li> <li>Practical preparation the previous lecture</li> <li>Short practical exams</li> </ul>
3	3	Getting to know the menu bar and toolbar	Menu bar and toolbar		

<b>4 &amp; 5</b>	6	Identifying the material guide, material card, total card, classification of materials being handled, identifying the warehouse guide, warehouse card, distributing materials according to existing warehouses, and controlling incoming and outgoing quantities.	Destination of items and warehouses	And other strategies mentioned above	<ul style="list-style-type: none"> <li>• First semester exam</li> <li>• Second semester exam</li> <li>• The exam is</li> </ul>
<b>5 &amp; 6</b>	6	Getting to know the chart of accounts and dealing with it, debtors, creditors, and how to link them in the accounting guide	Accounts guide		
<b>7 &amp; 8</b>	6	How to create a new account, specify the merchandise for the first period?	Create a new account		
<b>9 &amp; 10</b>	6	Learn about the purchase invoice window, how to create a purchase invoice and monitor inventory in warehouses, determine the warehouse in which the goods will be stored, determine the payment mechanism, learn about the purchase invoice, how to create a purchase invoice and monitor inventory in warehouses, determine the warehouse in which the goods will be stored, determine Payment mechanism, learning about the sales invoice, how to create a sales invoice and monitoring inventory in warehouses, determining the warehouse in which the goods will be stored and how to monitor inventory in warehouses, determining the payment mechanism.	Invoices and list of items		
<b>11 &amp; 12</b>	6	How to create a sales return invoice? How to create a purchase return invoice?	Returns invoice		
<b>13</b>	3	How to make amendments to invoices (sales, Purchases, sales returns, purchase returns)	Amendment to invoices		
<b>14 &amp; 15</b>	6	Identify the list of bonds, Bill D, creating an opening entry, Bill D Receipt, payment voucher, daily voucher	List of receipt, exchange and daily vouchers		

<b>16 &amp; 17</b>	6	Customer currency card, material movement report, t report Inventory, reports R Profits, Challenge Dr Powers, ledger, preparation of financial statements	financial reports		
<b>18 &amp; 19</b>	6	Getting to know the SPSS program, its most important versions, and installation steps.	Getting to know the SPSS program		
<b>20 &amp; 21</b>	6	Identify menus and commands, display data, and display variables	Menus and commands display variables		
<b>22, 23 &amp; 24</b>	9	Descriptive statistics Arithmetic mean, median, mode, deviation Standard, Variation, Range, Greatest Value, value, value) Drawing flow charts (Histogram, polygon Iterative, circuit graphic)	Only descriptive statistics and drawing charts		
<b>25, 26 &amp; 27</b>	9	Compare means ((t- test) For one sample, independent samples test, means test)	Comparisons of means		
<b>28</b>	3	Correlation analysis Pearson correlation coefficient, Kendall correlation coefficient, Spearman correlation coefficient)	Correlation analysis		
<b>29 &amp; 30</b>	6	Regression analysis, coefficient of determination, testing the analysis of variance table, testing the efficiency of regression model parameters	Regression analysis		

### 11. Course evaluation

Grade distribution out of 100 (50 marks for pursuit, divided into 10 daily marks, 20 marks for written exams, 20 marks for practical exams, and 50 marks for the final exam, 10 of which are practical and the remainder are theoretical and written)

### 12. Learning and teaching resources

Main references (textbooks)

There are no textbooks

Recommended books and resources (scientific journals, reports...):

There is no main approved source, but a group from the approved accounting program Arabic sources related to the SPSS program PowerPoint, or lectures by other professors



-Instructor References (Articles)	There are no supporting books or references
Main references (resources)	Various websites that provide theoretical and practical explanations about the topics approved in the subject

### Course description form

133.	Course Name:	Electronics Accounting Applications I
134.	Course Code:	
135.	Semester / Year:	The first course for the year 2023-2024
136.	Description Preparation Date:	09/03/2024
137.	Available Attendance Forms:	Weekly/mandatory
138.	Number of Credit Hours (Total) / Number of Units (Total)	3 hours (1 theoretical and 2 practical) / 3 units
139.	Course administrator's name (mention all, if more than one name)	Name: Assistant Lecturer Laith Malik Radhi Email: <a href="mailto:laith@atu.edu.iq">laith@atu.edu.iq</a>
140.	Course Objectives	
Course Objective		<ul style="list-style-type: none"> <li>Teaching the use of ready-made computer applications in accounting systems</li> <li>Students acquire skills in operating and applying ready-made computer accounting systems.</li> <li>Developing students' skills in using accounting programs</li> </ul>
141.	Teaching and Learning Strategies	
Strategy		<p>A-Theoretical strategies</p> <ul style="list-style-type: none"> <li>Interactive lecture between students and the subject professor by asking theoretical questions related to the weekly lectures</li> <li>Brainstorming by posing a specific problem and listening to the answers provided by students to address that problem through applications approved in the curriculum</li> <li>Solving problems posed by some students that they may believe will guide them in their practical life of their specialty</li> </ul> <p>B-Practical strategies</p> <ul style="list-style-type: none"> <li>Simulations and scientific presentations by the subject professor at the beginning of the practical lecture.</li> </ul>

	<ul style="list-style-type: none"> <li>• Self-education: training students to work on these applications individually (each student learns individually from the other).”</li> <li>• Cooperative education: training students to work on these applications collectively (presenting a specific idea and requiring the students to implement that idea in group practice).</li> <li>• Assigning students to create external projects (different from the ideas presented in the lecture) in some aspects related to these applications and applying the homework</li> </ul>
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**142. Course Structure**

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 & 2	6	Learn about the accounting program for managing projects, companies or government departments using the unified accounting system or the government accounting system, how to open the program, how to create a new account (open new accounts, determine the beginning balances, determine the currencies that the program deals with, determine the type of accounting guide to be used with it.	Identify the accounting program and its destination	1- Discussion and dialogue through explaining the material theoretically and practically  2. Various examples on the topic, theoretically and practically	<ul style="list-style-type: none"> <li>• Daily theoretical preparation</li> <li>• Short theoretical exams</li> <li>• Theoretical practical duration</li> <li>• Practical preparation the previous lecture</li> </ul>
3	3	Getting to know the menu bar and toolbar	Menu bar and toolbar	And other strategies mentioned above	<ul style="list-style-type: none"> <li>• Short practical exams</li> <li>• First semester exam</li> </ul>
4 & 5	6	Identifying the material guide, material card, total card, classification of materials being handled, identifying the warehouse guide, warehouse card, distributing materials according to existing warehouses, and controlling incoming and outgoing quantities.	Destination of items and warehouses		<ul style="list-style-type: none"> <li>• Second semester exam</li> <li>• The exam is</li> </ul>
5 & 6	6	Getting to know the chart of accounts and dealing with it, debtors, creditors, and how to link them in the accounting guide	Accounts guide		
7 & 8	6	How to create a new account, specify the merchandise for the first period?	Create a new account		
9 & 10	6	Learn about the purchase invoice window, how to create a purchase invoice and monitor inventory in warehouses, determine the	Invoices and list of items		

		warehouse in which the goods will be stored, determine the payment mechanism, learn about the purchase invoice, how to create a purchase invoice and monitor inventory in warehouses, determine the warehouse in which the goods will be stored, determine Payment mechanism, learning about the sales invoice, how to create a sales invoice and monitoring inventory in warehouses, determining the warehouse in which the goods will be stored and how to monitor inventory in warehouses, determining the payment mechanism.			
<b>11 &amp; 12</b>	6	How to create a sales return invoice? How to create a purchase return invoice?	Returns invoice		
<b>13</b>	3	How to make amendments to invoices (sales, Purchases, sales returns, purchase returns)	Amendment to invoices		
<b>14</b>	3	Identify the list of bonds, Bill D, creating an opening entry, Bill D Receipt, payment voucher, daily voucher	List of receipt, exchange and daily vouchers		
<b>15</b>	3	material movement report, t report Inventory, reports R Profits, Challenge Dr Powers, ledger, preparation of financial statements	financial reports		

#### 14. Course evaluation

Grade distribution out of 100 (50 marks for pursuit, divided into 10 daily marks, 20 marks for written theoretical exams, 20 marks for practical exams, and 50 marks for the final exam, 10 of which are practical and the remainder are theoretical and written)

#### 14. Learning and teaching resources

Main references (sources)	There are no textbooks
Recommended books and resources (academic journals, reports...)	There is no main accredited source but from the approved accounting program and sources specializing in accounting
-Additional References: Websites	There are no supporting books or references

Main references (sources)	Various websites that provide theoretical and practical explanations about the subject approved in the subject
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### Course description form

145.	Course Name:	Electronics Accounting Applications I
146.	Course Code:	
147.	Semester / Year:	The second course for the year 2014-2015
148.	Description Preparation Date:	09/03/2014
149.	Available Attendance Forms:	Weekly/mandatory
150.	Number of Credit Hours (Total) / Number of Units (Total)	3 hours (1 theoretical and 2 practical) / 3 units
151.	Course administrator's name (mention all, if more than one name)	Name: Assistant Lecturer Laith Malik Radhi Email: <a href="mailto:laith@atu.edu.iq">laith@atu.edu.iq</a>
152.	Course Objectives	
Course Objective		<ul style="list-style-type: none"> <li>Introducing students to SPSS</li> <li>Introducing students to how to analyze data using SPSS.</li> <li>Students acquire skills in operating and applying ready-made computer system</li> <li>Developing students' skills in using SPSS</li> </ul>
153.	Teaching and Learning Strategies	
Strategy		<p>A-Theoretical strategies</p> <ul style="list-style-type: none"> <li>Interactive lecture between students and the subject professor by asking theoretical questions related to the weekly lectures</li> <li>Brainstorming by posing a specific problem and listening to the answers provided by students to address that problem through applications approved in the curriculum</li> <li>Solving problems posed by some students that they may believe will guide them in their practical life of their specialty</li> </ul> <p>B-Practical strategies</p> <ul style="list-style-type: none"> <li>Simulations and scientific presentations by the subject professor at the beginning of the practical lecture.</li> <li>Self-education: training students to work on these applications individually (each student learns individually from the other)."</li> </ul>

	<ul style="list-style-type: none"> <li>Cooperative education: training students to work on these applications collectively, presenting a specific idea and requiring the students to implement that idea in group practice.</li> <li>Assigning students to create external projects (different from the ideas presented in the lecture) in some aspects related to these applications and applying them as homework</li> </ul>
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154. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1 & 2	6	Getting to know the SPSS program, its most important versions, and installation steps.	Getting to know the SPSS program	1- Discussion and dialogue through explaining the material theoretically and practically	<ul style="list-style-type: none"> <li>Daily theoretical preparation</li> <li>Short theoretical exams</li> <li>Theoretical practical duties</li> <li>Practical preparation the previous lecture</li> <li>Short practical exams</li> <li>First semester exam</li> <li>Second semester exam</li> <li>The exam is</li> </ul>
3 & 4	6	Identify menus and commands, display data, and display variables	Menus and commands display variables		
5, 6 & 7	9	Descriptive statistics Arithmetic mean, median, mode, deviation Standard, Variation, Range, Greatest Value, value, value) Drawing flow charts (Histogram, polygon Iterative, circuit graphic)	Only descriptive statistics and drawing charts	2. Various examples on the topic, theoretically and practically And other strategies mentioned above	
8, 9 & 10	9	Compare means ((t- test) For one sample, independent samples test, means test)	Comparisons of means		
11 & 12	6	Correlation analysis Pearson correlation coefficient, Kendall correlation coefficient, Spearman correlation coefficient)	Correlation analysis		
13 & 14	6	Regression analysis, coefficient of determination, testing the analysis of variance table, testing the efficiency of regression model parameters	Regression analysis		
15	3	Analysis of the questionnaire using SPSS	Analysis of the questionnaire		

<b>155. Course evaluation</b>
Grade distribution out of 100 (50 marks for pursuit, divided into 10 daily marks, 20 marks for written theoretical exams, 20 marks for practical exams, and 50 marks for the final exam, 10 of which are practical and the remainder are theoretical and written)
<b>156. Learning and teaching resources</b>

Main references (sources)	There are no textbooks
Recommended books and references (academic journals, reports...)	There is no main approved source, but a group of Arabic sources related to the program and PowerPoint, or lectures by professors.
Additional References: Websites	There are no supporting books or references
Main references (sources)	Various websites that provide theoretical and practical explanations about the subject approved in the subject

### Course description

157.	Course Name	
	Accounting Information Systems	
158.	Course Code	
159.	Semester/ year	
	Annual/الدرجة الأولى	
160.	Date this description was prepared	
	٢٠٢٤/٢٠٢٥	
161.	A. Available attendance forms	
	Weekly/classroom attendance	
162.	Number of study hours (total)/number of units (total)	
	hours per week (90hours per year) / four units 3	
163.	Name of the course administrator (if more than one name is mentioned)	
	: Ameel- Name: M.M. Raheem Obaid Abbas AlRaheem.Obaid@atu.edu.iq	
164.	Objectives Course	
	<ul style="list-style-type: none"> <li>1- The concept and objectives of accounting information systems</li> <li>2- Introducing the importance of accounting information systems</li> <li>3- How accounting information flows within the accounting system</li> <li>4- Enabling the students to become familiar with different accounting systems</li> </ul>	Objective of the study subject

<p>5- Knowing the main types of transactions in the accounting information system and the factors affecting its design</p> <p>6- Definition of the system its elements, functions, and activities</p> <p>7- Using information systems development and documentation techniques</p> <p>8- Study data inputs store them, process them and system outputs</p>	
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**165. Teaching and learning strategies**

<ul style="list-style-type: none"> <li>• Interactive lecture</li> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> <li>• Problem Solving</li> <li>• Simulations and scientific presentations</li> <li>• Practical application</li> <li>• self education</li> <li>• Cooperative education</li> <li>• Exchange experiences among colleagues</li> </ul>	<p>The strategy</p>
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**166. Course structure**

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	Week
<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Quizzes</li> <li>• Writing short reports</li> <li>• Research</li> <li>• Midterm exam</li> <li>• Final exam</li> </ul>	<ul style="list-style-type: none"> <li>• Lecture</li> <li>• Discussion and dialogue</li> <li>• Various examples of the basic concepts of accounting</li> </ul>	The development of accounting systems , Comparison between data, information and knowledge	Understanding the most important vocabulary and basics of accounting information systems	3	)
		The system, its elements, functions and effectiveness	Introduction to accounting information systems	3	)
		Information system	Qualitative characteristics	3	)

	Information systems	Accounting	Uses of accounting information		
		Providing accounting information for decision making	Uses of accounting information	3	1)
		Characteristics of accounting systems	The concept of accounting systems	3	1)
		Documentary cycle and notebook group	Uses of accounting information system	3	1)
		Information systems life cycle Accounting	Accounting systems design	3	1)
		Data processing for organizations	The information required and activities of organizations when designing the accounting system	3	1)
		Data flow maps	Systems development and development techniques	3	1)
		Data processing cycle for organizations	Data entry and storage	3	10)
		Decision relationship Management of accounting information systems	Administrative and accounting decisions through information systems	3	11)



		Resource cycle Human (salaries (and wages	Human Resource Management	3	2)
		Expenditure cycle purchases and ) (cash expenditures	Expense management	3	3)
		Revenue cycle (sales (and cash receipts	Revenue management	3	4)
		General ledger and financial reporting cycle	Preparing reports and posting to the general ledger	3	5)
		Production system cycle	production management	3	6)
		Systematic control concepts General ledger and reporting Financial	Control and system of accounting information	3	7)
		Risk assessment and risk response	E stablish and define control objectives	3	8)
		Types of oversight conservative ) oversight and corrective ( oversight	Order Control of information	3	9)
		Financial Report	I nformation control systems	3	0)
		Financial reporting using re- engineering and database techniques	Computeriz ation of general ledger systems	3	1)
		Data flow and flow charts	Data encoding	3	2)
		<b>General ledger and financial reporting systems</b>	Computer auditing based on	3	3)

			information systems		
		<b>Financial reporting system activities</b>	Financial reporting system	3	4)
		<b>General ledger system database</b>	Financial accounting process	3	5)
		General ledger system database	The flow of information within the accounting system	3	6)
		Types of accounting reports	Outputs of accounting information systems	3	7)
		Providing information for decision making	Systems, data and information	3	8)
		Accounting information system in application	Accounting information system and company strategy	3	9)
		Data processing cycle	Required information and business activities	3	10)

**167. Course evaluation**

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc

**168. Learning and teaching resources**

Accounting information systems books	-Required textbooks (methodology, theory)
	-Main references (sources)
	-Recommended supporting books and references (scientific journals, reports, ...)
	-Electronic references: Internet sites

## Course description

169.	Course Name	
	Accounting Information Systems	
170.	Course Code	
171.	Semester/ year	
	Course no / 2021 / 2022	
172.	Date this description was prepared	
	2024/7/11	
173.	A. Available attendance forms	
	Weekly/classroom attendance	
174.	Number of study hours (total)/number of units (total)	
	3 hours per week (45 hours per year) / four units	
175.	Name of the course administrator (if more than one name is (mentioned	
	: Ameel- Name: M.M. Raheem Obaid Abbas AlRaheem.Obaid@atu.edu.iq	
176.	Objectives Course	
	<p>I- The concept and objectives of accounting information systems</p> <p>II- Introducing the importance of accounting information systems</p> <p>III- How accounting information flows within the accounting system</p> <p>IV- Enabling the students to become familiar with different accounting systems</p> <p>V- Knowing the main types of transactions in the accounting information system and the factors affecting its design</p> <p>VI- Definition of the system its elements, functions, and activities</p> <p>VII- Using information systems development and documentation techniques</p> <p>VIII- Study data inputs store them, access them and system outputs</p>	Objectives of the study subject

<b>1.7. Teaching and learning strategies</b>	
<ul style="list-style-type: none"> <li>• Interactive lecture</li> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> <li>• Problem Solving</li> <li>• Simulations and scientific presentations</li> <li>• Practical application</li> <li>• self education</li> <li>• Cooperative education</li> <li>• Exchange experiences among colleagues</li> </ul>	the strategy

**1.8. Course structure**

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	Week
<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Outline</li> <li>• Writing short reports</li> <li>• Research</li> <li>• Midterm exam</li> <li>• final exam</li> </ul>	<ul style="list-style-type: none"> <li>• Lecture</li> <li>• Discussion and dialogue</li> <li>• Various examples of the basic concepts of accounting information systems</li> </ul>	The development of accounting systems , Comparison between data, information and knowledge	Understanding the most important vocabulary and basics of accounting information systems	3	1)
		The system, its elements, functions and effectiveness	Introduction to accounting information systems	3	2)
		Information system Accounting	Qualitative characteristics of accounting information	3	3)
		Providing accounting information for decision making	accounting information	3	4)
		Characteristics of accounting systems	The concept of	3	5)

			accounting systems		
		Documentary cycle and notebook group	accounting information system	3	6)
		Information systems life cycle Accounting	Accounting systems design	3	7)
		Data processing for organizations	The information required and activities of organizations when designing the accounting system	3	8)
		Data flow maps	Systems development and development techniques	3	9)
		Data processing cycle for organizations	Data entry and storage	3	10)
		Decision relationship Management of accounting information systems	administrative and accounting decisions through information systems	3	11)
		Resource cycle Human (salaries and wages)	Human Resource Management	3	12)
		Expenditure cycle (purchases and ) (cash expenditures)	Expense management	3	13)
		Revenue cycle (sales and cash receipts)	Revenue management	3	14)

		General ledger and financial reporting cycle	Preparing reports and posting to the general ledger	3	5)
<b>139. Course evaluation</b>					
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc					
<b>140. Learning and teaching resources</b>					
Accounting information systems books			Required textbooks (methodology, theory)		
			Main references (sources)		
			Recommended supporting books and references (scientific journals, reports, ...)		
			Electronic references (Internet sites)		

### Course Description

<b>141. Course Name:</b>	Tax accounting
<b>142. Course Code:</b>	
<b>143. Semester / Year:</b>	2024-2025
<b>144. Description Preparation Date:</b>	
<b>145. Available Attendance Forms:</b>	
<b>146. Number of Credit Hours (Total) / Number of Units (Total)</b>	3

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

Name: alaa Abdulabbas mukhheef  
alaam@atu.edu.iq

**188. Course Objectives**

**Course Objectives**

- The student should be familiar with the Iraqi laws related to tax
- Learn how to calculate taxes, allowances, and tax exemptions
- Learn how to deal with cases of tax evasion, avoidance, and tax planning
- The student gets to know the residency conditions

**189. Teaching and Learning Strategies**

**Strategy**

- Interactive lecture
- Dialogue and discussion
- Brainstorming
- Problem Solving
- Simulations and scientific demonstrations
- self education

**190. Course Structure**

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Tax concepts: tax, its elements, objectives, and distinguishing it from others		Lecture Discussion and dialogue Presentations	Daily exam  Reports

2	3	Tax rules, tax fairness, double taxation			
3	3	Tax avoidance and evasion, the basic elements of tax			
4	3	Types of taxes, tax structure in Iraq			
5	3	Tax accounting concepts, their relationship to the law, their relationship to accounting principles, the relationship of tax accounting to other sciences and knowledge.			
6	3	International Accounting Standard No. 12, Iraqi Accounting Standard No. 13			
7	3	Income tax, taxable income, income concepts			
8	3				



9	3	The concepts of revenue, income, profit, used in income fares			
10	3	Taxable income in Iraqi legislation, work and capital, work and capital, non-periodic revenues			
11	3	Tax year, scope of income tax			
12-13	6	Tax exemptions			
14	3	Costs (expenses) related to the economic activity of the taxpayer, the economic and accounting concept of costs, the distinction between expenses, costs, expenses and losses .			
15	3	Amendments to the income tax law, losses			
16	3	Allowances (conditional expenses)			
17	3	<b>Tax measure or rate</b>			
18	3	Estimating taxable income, estimation methods, estimation procedures			
19	3				

20	3	Tax collection, collection methods, reserve portion, debt expiration, installments			
21	3	Penalties in the income tax law, their types			
22-23	6	Real estate tax, the origin of the tax, its characteristics, and the concept of real estate			
24	3	The property tax base, the scope of the tax applicable to the person responsible for paying the tax and its duties			
25	3				
26	3	Real estate tax, types of exemptions, tax rate			
27	3	Tax collection, penalties and fines			
28	3	The farm tax, its activity, characteristics, and the farm tax base			
29	3	Tax exemption price			
30	3	Tax examination and control, tax examination, understood, scope			
		Tax examination procedures, tax control			
		Tax awareness, tax culture			
		Professional tax ethics			

<b>191. Course Evaluation</b>	
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	
<b>192. Learning and Teaching Resources</b>	
Required textbooks (including books, if any):	
Main references (sources):	1- Tax Accounting - Saud Jayed 2- Accounting and tax accounting - Talal Al-Jaljawi
Recommended books and references (scientific journals, reports...):	
Electronic References Websites:	

### Course Description

<b>193. Course Name:</b>	Tax accounting
<b>194. Course Code:</b>	
<b>195. Semester / Year:</b>	٢٠٢٤-٢٠٢٥
<b>196. Description Preparation Date:</b>	
<b>197. Available Attendance Forms:</b>	
<b>198. Number of Credit Hours (Total) / Number of Units (Total)</b>	3
<b>199. Course administrator's name (mention all, if more than one name)</b>	Name: alaa abdulabbas mukhheef alaam@atu.edu.iq

### 7(1). Course Objectives

#### Course Objectives

- The student should be familiar with the Iraqi laws related to tax
- Learn how to calculate taxes, allowances, and tax exemptions
- Learn how to deal with cases of tax evasion, avoidance, and tax planning
- The student gets to know the residency conditions

### 7(1). Teaching and Learning Strategies

#### Strategy

- Interactive lecture
- Dialogue and discussion
- Brainstorming
- Problem Solving
- Simulations and scientific demonstrations
- self education

### 7(2). Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-3	3	<p>Tax concepts: tax, its elements, objectives, and distinguishing it from others</p> <p>Tax rules, tax fairness, double taxation</p>		<p>lecture</p> <p>Discussion and dialogue</p> <p>Presentations</p>	<p>Daily exam</p> <p>Reports</p>

4-6	3	<p>Tax avoidance and evasion, the basic elements of tax</p> <p>Types of taxes, tax structure in Iraq</p> <p>Tax accounting concepts, their relationship to the law, their relationship to accounting principles, the relationship of tax accounting to other sciences and knowledge.</p>			
7-10	6	<p>International Accounting Standard No. 12, Iraqi Accounting Standard No. 13</p> <p>Income tax, taxable income, income concepts</p> <p>The concepts of revenue, income, profit, used in income fares</p>			

11-13	6	Taxable income in Iraqi legislation, work and capital, work and capital, non-periodic revenues			
		Tax year, scope of income tax			
		Tax exemptions			
14-16	3	Costs (expenses) related to the economic activity of the taxpayer, the economic and accounting concept of costs, the distinction between expenses, costs, expenses and losses.			
17-19	3	Amendments to the income tax law, losses Allowances (conditional expenses) <b>Tax measure or rate</b>			
20-23	6	Estimating taxable income, estimation methods, estimation procedures Tax collection, collection methods, reserve portion, debt expiration, installments Penalties in the income tax law, their types			

21	3	Real estate tax, the origin of the tax, its characteristics, and the concept of real estate			
22-23	6	The property tax base, the scope of the tax applicable to the person responsible for paying the tax and			
24-26	6 3	its duties			
27-29	6	Real estate tax, types of exemptions, tax rate Tax collection, penalties and fines The farm tax, its activity, characteristics, and the farm tax base Tax exemption price			
30	3	Tax examination and control, tax examination, understood, scope Tax examination procedures, tax control Tax awareness, tax culture Professional tax ethics			

#### 10. 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

#### 10. Learning and Teaching Resources

Required textbooks (authorial books if any)

Materials (sources)

1- Tax Accounting - Saud Jayed

	2- Accounting and tax accounting - Talal Al-Jaljaw
Recommended books and references (scientific journals, reports...)	
Electronic References Websites	

### Course Description

205. Course Name:	Specialized accounting systems
206. Course Code:	
207. Semester / Year:	2023-2024
208. Description Preparation Date:	
209. Available Attendance Forms:	
210. Number of Credit Hours (Total) / Number of Units (Total)	3hours
211. Course administrator's name (mention all, if more than one name)	Name: alaa abdulabbas mukhheef alaam@atu.edu.iq
212. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> <li>• For the student to recognize the difference</li> </ul>



between oil accounting and other accounting

- Learn how to record expenses according to the methods used in exploration
- Registration of assets, their disappearance, and enforcement of commercial contracts
- Learn about agricultural accounting and how to rent agricultural land

#### 7.13. Teaching and Learning Strategies

<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Interactive lecture</li> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> <li>• Problem Solving</li> <li>• Simulations and scientific demonstrations</li> <li>• self education</li> </ul>
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#### 7.14. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-3	3	How oil is formed, the characteristics of the accounting system for oil companies, which includes the accounting system for oil		Lecture Discussion and dialogue Presentations	Daily exam Reports

		<p>companies, the accounting unit in oil accounting, and the reasons why oil accounting differs from other types of accounting.</p>			
4-6	3	<p>The accounting guide in oil companies/, the concept and importance of the guide, temperature settings, presentation of the accounting guide</p> <p>Exploration and concession expenses: - Methods of treating exploration/exploration and research expenses - Accounting treatments for exploration phase expenses, including the cost of obtaining the exploration right, geological exploration expenses, and the cost of exploration machinery and equipment.</p>			
7-10	6	<p>Fixed assets (machinery and equipment) and accounting treatments, including purchases,</p>			

11-13	6	<p>renewals, transfers, replacements, and sales.</p> <p>Depreciation of fixed assets in oil companies: concept, factors, methods of depreciation and accounting treatment, exclusion, sale and replacement of fixed assets.</p> <p>The nature of diminishing assets and their characteristics</p> <p>Depletion of productive property.</p> <p>The concept includes methods for determining the depletion rate</p>			
14-16	3	<p>Unprepared contracts and their accounting treatment</p> <p>Drilling expenses, preparing the well for production, and accounting treatments</p>			
17-19	3	<p>Cost of production stages and accounting treatments</p> <p>Common costs in the oil industry</p> <p>Final accounts in oil companies</p>			

20-23	6	<p>Accounting in agricultural activity: the concept of agricultural activity and its characteristics, the benefits of cost elements and their classification/methods of leasing agricultural land</p>			
24-26	6	<p>Accounting for the resources used in agricultural activity, human, mechanical and animal labor</p> <p>Lists of agricultural costs</p> <p>Agricultural crop accounts</p> <p>Accounts of orchards and fruit gardens</p>			
27-29	6	<p>Livestock accounts: breeding cattle, fattening cattle/working cattle, dairy cattle</p> <p>Final accounts in agricultural facilities</p>			
28-29	6	<p>Accounting in hotel activity/the nature and characteristics of hotel activity, the accounting books used and accounting treatments</p>			

30	3	Measuring revenues and expenses for productive and non-productive denominators  Final accounts and inventory adjustments in hotel activity			
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### 11.5. 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

### 11.6. Learning and Teaching Resources

Required textbooks (particular books if any)	1-Thaer Al-Ghabban, Accounting in Specialized Establishments, Baghdad 2-Khaled Amin Abdullah, Oil Accounting, Wael Publishing House, Amman - Jordan 2001
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

## Course Description Form

217. Course Name:	
Financial management	
218. Course Code:	
219. Semester / Year:	
2023 - 2024	
220. Description Preparation Date:	
2/15 / 2024	
221. Available Attendance Forms:	
Weekly/mandatory	
222. Number of Credit Hours (Total) / Number of Units (Total)	
Number of hours 3	
223. Course administrator's name (mention all, if more than one name)	
Name: Walaa Moeen Kazem Email: wallaa.fakhraldeen123@atu.edu.iq	
224. Course Objectives	
Course Objectives	<p>The student learns the basics of financial management</p> <p>Learn about financial analysis using financial ratios</p> <p>Learn about financial planning</p>
225. Teaching and Learning Strategies	
<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Interactive lecture</li> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> <li>• Problem Solving</li> <li>• Simulations and scientific demonstrations</li> <li>• Practical application</li> <li>• self education</li> <li>• Cooperative education</li> <li style="padding-left: 20px;">Exchange experiences among colleagues</li> </ul>

12A. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject matter	Learning method	Evaluation method
1-3	9	<ol style="list-style-type: none"> <li>1- financial management</li> <li>2- Chief Financial Officer</li> <li>3- Financial management decisions</li> <li>4- The relationship between return and risk</li> <li>5- Objectives of financial management</li> <li>6- Agency problem And the governance of the establishment</li> </ol>	Financial management an overview	Interactive lecture Dialogue discussion Brainstorming	Daily exams Duties a report
4-6	9	<ol style="list-style-type: none"> <li>1- Individual company</li> <li>2- Solidarity Company</li> <li>3- Joint stock company</li> <li>4- Other types of companies</li> <li>5- Tax and its impact on financial decisions</li> </ol>	Types of business establishments and the environment	Interactive lecture Dialogue discussion Brainstorming	Daily preparation Daily exams Duties
7-10	12	<ol style="list-style-type: none"> <li>1- The nature of financial markets</li> <li>2- Classification of financial markets</li> <li>3- Financial market orders</li> <li>4- Market makers and specialists</li> <li>5- Financial market indicators</li> </ol>	No financial markets	Interactive lecture Dialogue discussion Brainstorming	Daily preparation Daily exams Duties

15-11	15	<p><b>Review financial statements</b></p> <p><b>Balance sheet</b></p> <p><b>Income statement</b></p> <p><b>Disclosure of ownership rights</b></p> <p><b>Disclosure of -5 retained earnings</b></p>	<b>Financial statements</b>	<p>I nteractive lect</p> <p>Dialogue a</p> <p>discussion</p> <p>Brainstorming</p> <p>Practical application</p> <p>Exchange experiences among colleagues</p>	<p>Daily preparation</p> <p>Daily exams</p> <p>Duties</p>
19-16	12	<p><b>Definition of - 1 extinction</b></p> <p><b>Methods of -2 calculating extinction</b></p> <p><b>Fixed installment -3 method</b></p> <p><b>The double reducing balance method</b></p> <p><b>Number of years of productive life</b></p> <p><b>The method of -6 number of production units</b></p>	<b>A - extinctions</b>	<p>I nteractive lect</p> <p>Dialogue a</p> <p>discussion</p> <p>Brainstorming</p> <p>Practical application</p> <p>Exchange experiences among colleagues</p>	<p>Daily preparation</p> <p>Daily exams</p> <p>Duties</p>
22-20	9	<p><b>The concept and steps of financial analysis</b></p> <p><b>Financial ratio analysis</b></p> <p><b>Choose a reference comparator</b></p> <p><b>Disclosing the sources and uses of funds</b></p> <p><b>Vertical and horizontal analysis</b></p>	<b>Financial performance analysis</b>	<p>I nteractive lect</p> <p>Dialogue a</p> <p>discussion</p> <p>Brainstorming</p> <p>Practical application</p> <p>Exchange experiences among colleagues</p>	<p>Daily preparation</p> <p>Daily exams</p> <p>Duties</p>
25-23	9	<p><b>What is the .1 ?complete market</b></p>	<b>Complete markets</b>	<p>I nteractive lect</p>	<p>Daily preparation</p>



27-26	6	<b>Money market .2</b> <b>Capital market .3</b> <b>Primary market .4</b> <b>and secondary market</b> <b>Regulated .5</b> <b>market stock exchanges</b>	<b>DuPont analysis</b>	Dialogue discussion Brainstorming  Interactive lecture Dialogue discussion Practical application	Daily exams Duties  Daily preparation Daily exams Duties
30-28	9	<b>Calculating the rate of return on equity according to the DuPont equation</b>	<b>Introductions to financial planning</b>	Interactive lecture Dialogue discussion Brainstorming Practical application Exchange experiences among colleagues	Daily preparation Daily exams Duties

#### 12.A. 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

#### 12.B. Learning and Teaching Resources

Required textbooks (including books, if any);	<b>Financial Management Book , Dr. Muhammad Al-Amiri</b>
Main references (sources)	<b>Fundamentals of Financial Management book Dr. Salem Salal Al-Hasnawi</b>
Recommended books and references (scientific journals, reports...)	
Additional References Websites	

### Course description form

1. Course Name
English
2. Course Code
3.

4. Semester/ year					
2024 /2025					
5. Date this description was prepared					
2024 /2 /2					
6. A. Available attendance forms					
Education hall					
7. Number of study hours (total)/number of units (total)					
:The number of hours Theoretical 2					
8. Name of the course administrator					
Name Settar Jebbar Uloom		Email: <a href="mailto:jebbarsettar@gmail.com">jebbarsettar@gmail.com</a> <a href="mailto:settar.uloom@atu.edu.iq">settar.uloom@atu.edu.iq</a>			
9. objectives Course					
Teaching the student general English grammar and its correct use			Objectives of the study subject		
10. Teaching and learning strategies					
Idea review strategy Collaboration strategy among students Brainstorming strategy Idea repetition strategy The strategy of explaining the topic in more than one way					The strategy
11. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
- Questions during the lecture Daily duties	Examples - on the board - Explanation of the book	Unit one: it's a wonderful world! Auxiliary verb Naming the tenses Questions and negatives Short answers	In this unit, the student learns to use auxiliary verbs, naming tenses interrogative, questions, negatives, and short answers	2	1
=	=	=	=	2	2
- Questions during the lecture Daily duties	Examples - on the board - Explanation of the book	Unit two: Get happy Present tenses Present simple Present continuous Simple or continuous Present passive	Learns the present tenses, the present simple, the present	2	3

Cuz-	Conversation		continuous and the present .passive		
=	=	=	=	2	4
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit three: Telling tales Past tenses Past simple and continuous Past simple and Past perfect, Past passive	Learn past tenses The simple, continuous, past simple, past perfect, and past .passive	2	5
=	=	=	=	2	6
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit four: Doing the right thing Modal verb (')- obligation and permission Have (got) to, can, be allowed to should, must	modal verbs possibility And ability	2	7
=	=	=	=	2	8
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit Five: on the move Future forms Going to and will Present continuous	By learning the future and present tense verb forms .Continuous	2	9
=	=	=	=	2	10
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit six: I just love it Questions with like Verb patterns	Questions with the verb ) to like like (	2	11
=	=	=	=	2	12
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit seven: the world of work Pre sent perfect Present perfect vs past simple Present perfect passive	He learns. present perfect. And the present perfect. In opposition to the simple past and the	2	13

			present .perfect		
=	=	=	2	2	14
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit eight : just imagine! Conditionals First conditional Second conditional time clauses	He learns Conditional form. The first condition and the second condition.	2	15
=	=	=	=	2	16
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit nine: getting on together Modal verbs (T )-probability Must, could , might, can't Must have, could have, might have, ca n't have	Modal verbs Learn modal verbs	2	17
=	=	=	=	2	18
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit ten: obsessions present for ect continuous questions and answers Present perfect simple verses Continuous Time expressions	Learn the present perfect continuous tense. Ask and answer. Present perfect simple versus present simple continuous. Time .expressions	2	19
=	=	=	=	2	20
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit eleven: tell me about it! Indirect questions	Learns direct . questions	2	21
=	=	=	=	2	22
- Questions during the lecture	Examples - on the board	Unit twelve: tell me about it! Question tags	Question marks	2	23

Daily duties Cuz-	- Explanation of the book Conversation				
=	=	=	=	2	24
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit thirteen: life's great events! Reported speech Reported speech	Scheduled speech	2	25
=	=	=	=	2	26
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit fourteen: life's great events! Reported questions Reported requests/commands	Prescribed questions	2	27
=	=	=	=	2	28
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit: fifteen Revision	Review	2	29
=	=	=	=	2	30

## 12. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc

## 13. Learning and teaching resources

New headway plus interface	Required textbooks (methodology, if any)
New headway beginner & intermediate	Main references (sources)
English file	Recommended supporting books and references (....scientific journals, reports)
English with Lucy	Electronic references, Internet sites

## Course Description Form

1. Course Name:	
Banking Accounting	
2. Course Code:	
3. Semester / Year:	
The first course 2023-2024	
4. Description Preparation Date:	
20/11/24	
5. Available Attendance Forms:	
Mandatory attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(60) hour	
7. Course administrator's name (mention all, if more than one name)	
Name: M. Fadhel Allah Ahmed Abed Email: fadhel_allah@atu.edu.iq	
8. Course Objectives	
Course Objectives	1-Introducing banks and all their activities 2-Familiarity with insurance and all its activities 3-Identify the final accounts.
9. Teaching and Learning Strategies	
<b>Strategy</b>	1- The student must commit to attending all lectures according to the academic schedule, and he is allowed to be absent with or without excuse, not exceeding the prescribed limit. Any exceeding the permitted percentage of absence will expose the student to deprivation. 2-The student is committed to submitting tests, examination research reports, and any class or home assignments assigned to him on the specified dates. 3- The student can see the subject teacher during office hours to obtain additional assistance regarding the topics discussed in class. 4- There are major and secondary references for the subject that the student must refer to to increase his academic achievement.

5- To enhance the skill aspect, case studies and various exercises will be presented and discussed.  
 6- As a way to help the student, the student can refer to the e-learning program.  
 Note that the summaries on the site replace the main reference for the material.

### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Banks	1-Banks and their activities	1- The lecture	<ul style="list-style-type: none"> <li>• Short exam</li> <li>• Duties</li> <li>• Midterm exam</li> <li>• final exam</li> </ul>
2	3	box		2- Discussion and dialogue	
3	3	box	2-The Fund and its operations	3- Various examples	
4	3	saving account		On the box and	
5	3	Current accounts	3- Commercial papers	Savings and accounts	
6	3	Deposit account		Current insurance	
7	3	Internal promissory notes	4- Insurance and activities	And also examples	
8	3	Internal transfers receipt		Paper discount	
9	3	Bonds in the name of collection		Commercial	
10	3	Foreign remittances sold			
11	3	Travellers' cheques			
12	3	Travellers' cheques			
13	3	Purchased external transfers			
14	3	Withdrawn remittances			
15	3	Documentary Credit			
16	3	Documentary Credit			
17	3	Final Accounts			
18	3	Final Accounts			
19	3	Insurance concept			
20	3	Insurance activities			
21	3	Insurance records			
22	3	Insurance expenses			
23	3	Insurance revenues			
24	3	Insurance exercises			
25	3	Insurance investment			
26	3	Insurance capital			
27	3	Insurance reserves			
28	3	Insurance exercises			
29	3	Review the article			

### 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

17. Learning and Teaching Resources	
Required textbooks (individual books, if any):	Accounting for financial institutions d. Qasim Al-Baaj 2014
Main references (sources):	-----
Recommended books and references (scientific journals, reports...)	-----
Electronic References (websites)	-----

## Course Description

229.	Course Name:
	Advanced Financial Accounting
230.	Course Code:
231.	Semester / Year:
	2024 / 2025
232.	Description Preparation Date:
233.	Available Attendance Forms:
234.	Number of Credit Hours (Total) / Number of Units (Total)
	4 hours
235.	Course administrator's name (mention all, if more than one name)
	Name: Dr. Asmaa Al-Hashimi Ali Mohammed Jaber <a href="mailto:ali.aboalriha@jmu.edu.iq">ali.aboalriha@jmu.edu.iq</a>
236.	Course Objectives
Course Objectives:	<p><b>The general objective</b> of this course is to provide students sound and in-depth technical and conceptual knowledge of advanced accounting topics relating to partnerships, corporations, business combinations, consolidation, branches and divisions and accounting for long-term contracts.</p> <p><b>The specific objectives</b> of this course are to enable students to recognize, develop,</p>



	<p>measure, record, validate and communicate financial and other related information, in particular, students are expected to demonstrate the following technical accounting competencies upon successful completion of this course:</p> <ul style="list-style-type: none"> <li>- Understand, explain and critically evaluate the principles underlying the accounting of complex transactions relating to partnerships, corporations.</li> <li>- Explain the concept of business combinations and the main theories and methods of accounting for business combinations.</li> </ul>
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**7.3. Teaching and Learning Strategies**

<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Interactive lecture</li> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> <li>• Problem Solving</li> <li>• Simulations and scientific demonstrations</li> <li>• self education</li> </ul>
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**7.4. Course Structure**

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Concept, types, characteristics, and formation of companies.		Lecture	Daily exam
2-10	36	<p><b>Accounting for Partnerships:</b></p> <ul style="list-style-type: none"> <li>- Characteristics of the partnership.</li> <li>-Formation of a partnership</li> <li>- Bases for dividing net income or net loss</li> <li>- Form and content of partnership</li> <li>-financial statements</li> <li>Liquidation of a partnership</li> <li>- Admitted a new partner</li> </ul>		<p>Discussion and dialogue</p> <p>Presentations</p>	<p>Reports</p>

11-15	20	<p>- Withdraws of a partner</p> <p><b>Accounting for Corporations:</b> Major characteristics of a corporation.</p> <p>-Paid-in capital and retained earnings - Issuance of - common stock. -Treasury stock. -Preferred stock - Cash dividends and stock dividends. -Corporation income statements. -Retained earnings statement. -Comprehensive stockholders' equity section</p>			
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#### 3.3. 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

#### 3.4. Learning and Teaching Resources

Required textbooks (individual books if any)	
Main references (sources)	Larsen, E. John, "Modern Advanced Accounting", 10th Edition, McGraw-Hill/Irwin, United States, 2005
Recommended books and references (scientific journals, reports...)	<ol style="list-style-type: none"> <li>1. Weygandt, Jerry J. &amp; Kimmel, Paul D. &amp; Kieso, Donald E., "Accounting Principles", 10th Edition, John Wiley &amp; Sons, Inc., United States of America, 2012.</li> <li>2. Larsen, E. John, "Modern Advanced Accounting", 10th Edition, McGraw-Hill/Irwin, United States, 2005</li> <li>3. Kieso, Donald E. &amp; Weygandt, Jerry J. &amp; Warfield, Terry D., "Intermediate Accounting", 15th Edition, John Wiley &amp; Sons, Inc., United States of America, 2016.</li> </ol>
Additional References Websites	

## First course Course Description Form

241. Course Name:	
Cost accounting	
242. Course Code:	
243. Semester / Year:	
First course / 2023-2024	
244. Description Preparation Date:	
2024/7/26	
245. Available Attendance Forms:	
Weekly/mandatory	
246. Number of Credit Hours (Total) / Number of Units (Total)	
(4) hours per week (15 weeks) / 4 units	
247. Course administrator's name (mention all, if more than one name)	
Name: A.T. Ahmed W. Hadi Email: ahmedwaheed1199@yahoo.com	
248. Course Objectives	
Course Objectives	<p>1. General objective: To familiarize the student with principles of cost accounting and their importance controlling cost elements. Specific</p> <p>2. objective: To provide the student with basic skills enable him to inventory and identify cost component</p>
249. Teaching and Learning Strategies	
Strategy	<p>Interactive lecture</p> <p>Dialogue and discussion</p> <p>Brainstorming</p> <p>Problem Solving</p> <p>Simulations and scientific presentations</p> <p>Practical application</p> <p>self education</p> <p>Cooperative education</p> <p>Exchange experiences among colleagues</p>
250. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Define cost accounting, meaning of cost, the main characteristic of cost	Basic concepts of cost accounting		<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Duties</li> <li>• Writing short reports</li> </ul>
2-3	8	Objectives of cost accounting, Distinction between Financial Accounting & Cost Accounting, Definition: cost unit, Cost Center, Cost object, Importance of ethical conduct	Objectives of cost accounting and the distinction between cost accounting and financial accounting		<ul style="list-style-type: none"> <li>• Research</li> <li>• A monthly exam for course students</li> <li>• Final exam for course students</li> <li>• A quarterly exam for annual students</li> <li>• Final exam for annual students</li> </ul>
4-7	16	Classifications of Costs: - - Classifications of Cost By Nature or Elements - - Classifications of Cost By Relationship to cost centers - Classifications of Costs By Function	Cost classifications	Lecture Discussion and dialogue Various exercises on the elements of cost accounting Presentations Educational videos	

8	4	- Classifications of Costs By behavior	Raw material concepts		
		What Material, the concept of direct and indirect of material, distinction between direct and indirect material	Control of materials		
<b>Evaluation exam 10</b>	4	Meaning of material control, objectives of material control, advantages of material control.	Concept of Economic order		
		<b>First month</b>			
11	4	Concept of Economic order Quantity, Determine "EOQ"	Material accounting procedures		
12-14	12	Recording Accounting for material cost.	Material pricing methods		
<b>Evaluation exam 15</b>	4	Method of Pricing the issue material (FIFO), (LIFO), Simple average, Weighted average	Concepts about labor		

<b>Evaluation exam</b>		<b>second month</b>  meaning of labor, direct action and indirect, Distinction between direct and indirect labor, importance of distinction. <b>final exam</b>			
<b>7.1. Course Evaluation</b>					
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					
<b>7.2. Learning and Teaching Resources</b>					
Required textbooks (compulsory books if any)		3- Cost Basics, Zaid Salem and others, first edition, 2019. 4- COST ACCOUNTING CORE COURSE. Sri. Vinesh Ottuparammal and at, 2011.			
With references (sources)					
Recommended books and references (scientific journals, reports...)		3- Cost Accounting, Prof. Dr. Nassif Jassim Jubouri, 2012, second edition 4- Fundamentals of Cost and Management Accounting Ninth Edition, SR de Wet, 2022.			
-Additional References Websites					

### Course Description Form

1. Course Name:
costs management accounting
2. Course Code:
3. Semester / Year:

The first course ٢٠٢١-٢٠٢٢					
4. Description Preparation Date:					
٢٠٢١/١٢/٢٤					
5. Available Attendance Forms:					
Mandatory attendance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
(60) hour					
7. Course administrator's name (mention all, if more than one name)					
Name: M. Fadhel Allah Ahmed Abed Email: fadhel_allah@atu.edu.iq					
h. Course Objectives					
Course Objectives			1-Introducing agents and all their activities. 2-Familiarity with resources and online activities 3-Identify the final accounts.		
٩. Teaching and Learning Strategies					
Strategy		1- The student must commit to attending all lectures according to the academic schedule, and he is allowed to be absent with or without excuse, not exceeding the prescribed limit. Any exceeding the permitted percentage of absence will expose the student to deprivation. 2-The student is committed to submitting tests, examination research reports, and any class or home assignments assigned to him on the specified dates. 3- The student can see the subject teacher during office hours to obtain additional assistance regarding the topics discussed in class. 4- There are major and secondary references for the subject that the student must refer to to increase his academic achievement. 5- To enhance the skill aspect, case studies and various exercises will be presented and discussed. 6- As a way to help the student, the student can refer to the e-learning program. Note that the summaries on the site replace the main reference for the material.			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

1	4	Banks	1-Banks and their	1- The lectur	<ul style="list-style-type: none"> <li>• Short exam</li> <li>• Duties</li> <li>• Midterm exam</li> <li>• final exam</li> </ul>
2	4	box	activities	2- Discussion	
3	4	saving account	2-The Fund and its	and dialogue	
4	4	Current accounts	operations	3- Various	
5	4	Deposit account	3- Commercial	examples	
6	4	Commercial papers	papers	On the box at	
7	4	discount	4- Insurance and	Savings and	
8	4	Commercial papers	activities	accounts	
9	4	discount		Current	
10	4	Foreign Remittance		insurance	
11	4	Division		And also	
12	4	Foreign Remittance		examples	
13	4	Division		Paper discou	
14	4	Final Accounts		Commercial	
15	4	Insurance concept			

### 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

### 12. Learning and Teaching Resources

Required textbooks (compulsory books if any)	Accounting for financial institutions d. Qasim Al-Baaj 2014
Main references (sources)	-----
Recommended books and references (scientific journals, reports...)	-----
Additional References Websites	-----

## Course Description

733.	Course Name:
	Advanced Financial Accounting 2
734.	Course Code:
735.	Semester / Year:



٢٠٢٤ ٢٠٢٣

٢٥٦. Description Preparation Date:

257. Available Attendance Forms:

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

4 hours

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

Name: Dr. Asmaa Al-Hashimi

Ali Mohammed Jaber [ali.aboalriha@jmu.edu.iq](mailto:ali.aboalriha@jmu.edu.iq)

٢٦١. Course Objectives

Course Objectives

**The general objective** of this course is to provide students sound and in-depth technical and conceptual knowledge of advanced accounting topics relating to partnerships, corporations, business combinations, consolidation, branches and divisions and accounting for long-term contracts.

**The specific objectives** of this course are to enable students to recognize, develop, measure, record, validate and communicate financial and other related information, in particular, students are expected to demonstrate the following technical accounting competencies upon successful completion of this course:

- Explain the concept of business combinations and the main theories and methods of accounting for business combinations.
- Prepare consolidated financial statements at acquisition for both fully owned and partially owned subsidiaries.
- Describe the accounting and financial reporting objectives for segments of a business enterprise.
- Choose and apply the proper method for long-term contracts..

٢٦١. Teaching and Learning Strategies

Strategy

- Interactive lecture
- Dialogue and discussion

- Brainstorming
- Problem Solving
- Simulations and scientific demonstrations
- self education

### 162. Course Structure

Week	Hours	Required Learning Outcomes	Unit or Subject Name	Learning method	Evaluation method
1	4	Concept, types, characteristics, and formation of companies.		Lecture Discussion and dialogue Presentations	Daily exam Reports
2-6	16	Business Combinations			
7-10	16	Consolidated Financial Statements			
10-15	24	<b>Accounting and reporting for Segments of a business enterprise:</b> - Branches and Divisions - Accounting System for a Branch - Financial Statements for Branch and for Home Office - Reconciliation of Reciprocal Ledger Accounts - Transactions between Branches			

### 163. 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	
<b>7th Learning and Teaching resources</b>	
Required textbooks (additional books, if any)	
Main references (sources)	Larsen, E. John, "Modern Advanced Accounting", 10th Edition, McGraw-Hill/Irwin, United States, 2005
Recommended books and references (scientific journals, reports...)	1. Weygandt, Jerry J. & Kimmel, Paul D. & Kieso, Donald E., "Accounting Principles", 10th Edition, John Wiley & Sons, Inc., United States of America, 2012. 2. Larsen, E. John, "Modern Advanced Accounting", 10th Edition, McGraw-Hill/Irwin, United States, 2005 3. Kieso, Donald E. & Weygandt, Jerry J. & Warfield, Terry D., "Intermediate Accounting", 15th Edition, John Wiley & Sons, Inc., United States of America, 2016.
Additional References Websites	

### Course description form

1. Course Name	English
2. Course Code	
3. Semester/ year	<del>1A</del> / <del>1B</del>
4. Date this description was prepared	<del>1A</del> / <del>1B</del> / <del>1C</del>
5. A. Available attendance forms	E ducation hall
6. Number of study hours (total)/number of units (total)	:The number of hours Theoretical 2
7. Name of the course administrator	Name Settar Jebbar Uloom                      Email: <a href="mailto:jebbarsetter@gmail.com">jebbarsetter@gmail.com</a> <a href="mailto:settar.uloom@atu.edu">settar.uloom@atu.edu</a>
8. objectives Course	

Teaching the student general English grammar and its correct use		Objectives of the study subject			
9. Teaching and learning strategies					
Idea review strategy Collaboration strategy among students Brainstorming strategy Idea repetition strategy The strategy of explaining the topic in more than one way					The strategy
10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
- Questions during the lecture Daily duties	Examples - on the board - Explanation of the book	Unit one: it's a wonderful world! Auxiliary verb Naming the tenses Questions and negatives Short answers	In this unit, the student learns to use auxiliary verbs, naming tenses, interrogative questions, negatives, and short answers	2	1
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit two: Get happy Present tenses Present simple Present continuous Simple or continuous Present passive	Learns the present tenses, the present simple, the present continuous and the present .passive	2	2
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit three: Telling tales Past tenses Past simple and continuous Past simple and Past perfect, Past passive	Learn past tenses The simple, continuous, past simple, past perfect, and past .passive	2	3
- Questions during the lecture Daily duties	Examples - on the board - Explanation of the book	Unit four: Doing the right thing Modal verb (')- obligation and permission Have (got) to, can, be	modal verbs possibility And ability	2	4

Cuz-	Conversation	allowed to should, must			
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit Five: on the move Future forms Going to and will Present continuous	By learning the future and present tense verb forms .Continuous	2	5
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit six: I just love it Questions with like Verb patterns	Questions with the verb ) to like like (	2	6
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit seven: the world of work Present perfect Present perfect vs past simple Present perfect passive	He learns. present perfect. And the present perfect. In opposition to the simple past and the present .perfect	2	7
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit eight : just imagine! Conditionals First conditional Second conditional time clauses	He learns Conditional form. The first condition and the second condition.	2	8
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit nine: getting on together Modal verbs ('I')-probability Must, could , might, can't Must have, could have, might have, can't have	Modal verbs Learn modal verbs	2	9
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit ten: obsessions present for ect continuous questions and answers Present perfect simple verses Continuous Time expressions	Learn the present perfect continuous tense. Ask and answer. Present perfect simple	2	10

			versus present simple continuous. Time expressions		
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit eleven: tell me about it! Indirect questions	Learns direct questions	2	11
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit twelve: tell me about it! Question tags	Question marks	2	12
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit thirteen: life's great events! Reported speech Reported speech	Scheduled speech	2	13
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit fourteen: life's great events! Reported questions Reported requests/commands	Prescribed questions	2	14
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit: fifteen Revision	Review	2	15

### 11. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc

### 12. Learning and teaching resources

New headway plus interface

Required textbooks (methodology, if any)

Ne headway beginner & _intermediate	Main references (sources )
English file	Recommended supporting books and references (...scientific journals, reports)
English with Lucy	Electronic references , I nternet sites

## Second Course Description Form

<b>265.</b>	<b>Course Name:</b>	Cost accounting
<b>266.</b>	<b>Course Code:</b>	
<b>267.</b>	<b>Semester / Year:</b>	Second Course / 2023-2024
<b>268.</b>	<b>Description Preparation Date:</b>	2024/7/28
<b>269.</b>	<b>Available Attendance Forms:</b>	Weekly/mandatory
<b>270.</b>	<b>Number of Credit Hours (Total) / Number of Units (Total)</b>	(4) hours per week (15 weeks) / 4 units
<b>271.</b>	<b>Course administrator's name (mention all, if more than one name)</b>	Name: A.T. Ahmed W. Hadi Email: ahmedwaheed1199@yahoo.com
<b>272.</b>	<b>Course Objectives</b>	
	<b>Course Objectives:</b>	1. General objective To familiarize the student with principles of cost accounting and their importance controlling cost elements. Specific 2. objective provide the student with basic skills to analyze his inventory and identify cost components.
<b>273.</b>	<b>Teaching and Learning Strategies</b>	
	<b>Strategy</b>	Interactive lecture Dialogue and discussion Brainstorming Problem Solving Simulations and scientific presentations Practical application

self education  
 Cooperative education  
 Exchange experiences among colleagues

7.4. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	concept of overtime payment, statement of gross wages and net wages	The concept of wages		<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Duties</li> <li>• Writing short reports</li> </ul>
2-3	8	methods of calculating wages: a) Time Rate ,b) Piece Rate, c) Incentive method.	methods of calculating wages		<ul style="list-style-type: none"> <li>• Research</li> <li>• A monthly exam for course students</li> </ul>
4-5	8	Components of total cost, cost sheet or "production cost statement for total or per unit"	Total cost components	Lecture Discussion and dialogue Various exercises on the elements of cost accounting Presentations Educational videos	<ul style="list-style-type: none"> <li>• Final exam for course students</li> <li>• A quarterly exam for annual students</li> </ul>
<b>Evaluation exam</b> 6-8	12	<b>First month</b>  Method of calculate cost: Full costing method, Variable costing method	Methods of preparing a list of total and variable costs		<ul style="list-style-type: none"> <li>• Final exam for annual students</li> </ul>
9-10	8		concept of overheads (OH)		



11-12	8	concept of overheads (OH), classification of overheads (OH), the basis of distribution.	Methods Overhead (OH) recovery rates.		
<b>Evaluation exam</b> 13-15	12	Overhead (OH) recovery rates: Direct material rate, Direct labour rate, Direct labour hour,, Machine hours rate, Prime cost rate, Rate per unit of production.	Methods of distribution of overheads		
<b>Evaluation exam</b>		<b>second month</b>  Methods of distribution of overheads: Overall distribution method Direct distribution method Repeated distribution method.			
		<b>final exam</b>			

#### 7.5. 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

#### 7.6. Learning and Teaching Resources

Required textbooks (including books if any)	5- Cost Basics, Zaid Salem and others, first edition, 2019. 6- COST ACCOUNTING CORE COURSE. Sri. Vinesh Ottuparammal and at, 2011.
Main references (sources)	
Recommended books and references (scientific journals, reports...)	5- Cost Accounting, Prof. Dr. Nassif Jassim Jubouri, 2012, second edition 6- Fundamentals of Cost and Management Accounting Ninth Edition, SR de Wet, 2022
Additional References Websites	

### Course Description Form

277.	Course Name: Audit Techniques
278.	Course Code:
279.	Semester / Year: Second Course 2023-2024
280.	Description Preparation Date:2024/3/1
281.	Available Attendance Forms: Classrooms in addition Telegram
282.	Number of Credit Hours (Total) / Number of Units (Total) 4
283.	Course administrator's name (mention all, if more than one name) Name: Shehlaa Neamah Anoon Email: Shehlaa.neamah@atu.edu.iq
284.	Course Objectives
Course Objectives	<ul style="list-style-type: none"> <li>Introducing student to history of the audit and the importance</li> </ul>

	<p>auditing and its procedures for first time the type of auditing and how to discover</p> <ul style="list-style-type: none"> <li>• Internal and external and the difference between direct and indirect and the role of the auditor making errors and his responsibility for detecting fraud</li> <li>• The types of evidence how it is collected, and the role of internal control in reducing manipulation of financial statements.</li> </ul>
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**7.5. Teaching and Learning Strategies**

<b>Strategy</b>	Lecture, Delivery, Class Participation
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**7.6. Course Structure**

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation
1		A historical introduction to the development of the concept of auditing, its objectives, types and role in serving the facilities.	History and development of the concept of auditing	theoretical	
3-2		Audit Theory Framework	Assumptions - Concepts - Auditing Standards		

4		Code of Conduct		
5		Terms of assignment Standard 210	International Standard on Auditing 210	
7-6		Planning for the audit process	International Standard on Auditing 300	
8		Accounting errors and fraud (material misrepresentations)	International Standard on Auditing 315	
10-9		Evaluation of the internal control system	International Standard on Auditing 200,330	
11		Materiality	ISA500	
12		The concept of evidence and the factors affecting its efficiency and adequacy		
		Written declarations		
14-13		Auditor's Report	ISA580	
15			ISA700	

**7.7.1 Course Evaluation**

**7.7.1.1) Guest Course (15 months 1 - 15 months 2 + 10 days) 60 marks Final exam Learning and Teaching Resources**

Required textbooks (compulsory books, if any);

IFAS Publications  
Auditing an integrated  
approach (Irish and  
James)

Main references (sources)

Recommended books and references (including journals, reports.. )	Auditing in the light of international standards (Ali Abdel Qader) The principles of auditing accounts and applications to the operations department in the facility (Tham Mazyad Rifaa)
Additional References Websites	

### Course Description

287.	Course Name:	
		Accounting theory
290.	Course Code:	
291.	Semester / Year:	
		2024-2025
292.	Description Preparation Date:	
293.	Available Attendance Forms:	
294.	Number of Credit Hours (Total) / Number of Units (Total)	
		3hours
295.	Course administrator's name (mention all, if more than one name)	
	Name: Ali Mohammed Jaber Email: ali.aboalriha@jmu.edu.iq	
296.	Course Objectives	
Course Objectives		<ul style="list-style-type: none"> <li>The student learns about the history of accounting</li> <li>The student is introduced to the foundations of establishing accounting theory</li> </ul>

	<ul style="list-style-type: none"> <li>• The student learns about previous attempts at developing accounting theory</li> <li>• The student gets to know the framework Conceptual accounting</li> <li>• The student learns about alternatives to accounting measurement</li> <li>• The student learns about accounting reporting</li> <li>• The student learns about international accounting standards and how to establish them</li> <li>• The student learns about contemporary accounting problems</li> </ul>
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**197. Teaching and Learning Strategies**

<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Interactive lecture</li> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> <li>• Problem Solving</li> <li>• Simulations and scientific demonstrations</li> <li>• self education</li> </ul>
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**198. Course Structure**

<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
2-1	6	History of accounting	Accounting history	Lecture	Daily exam
3	3	The need for accounting theory and how to develop	The need for theory	Discussion and dialogue	Reports
6-4	9	Applied and theoretical approaches to developing accounting theory	Introductions theory development	Presentations	

7	3				
10-8	9	Structure of accounting theory	Structure of theory		
12-11	6	the frame Accounting concepts	the frame Concepts		
14-13	6	Measurement - historical cost	Historical cost		
16-15	6	Measurement current cost	Current cost		
18-17	6	Measurement - fair value	Fair value		
20-19	6	Measurement - Exit price	Exit price		
23-21	9	Disclosure Financial statements	Financial disclosure		
26-24	6	Disclosure - Sustainability reports	Sustainable disclosure		
30-27	12	International accounting standards	Accounting standards		

### 100. 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

### 100. Learning and Teaching resources

Required textbooks (mandatory books if any):

Cam. Verna Accounting Theory translated by Riyadh Al Abdallah, 2010

Main references (sources):

Accounting theory bekaru. shmedrhal

Recommended books and references (academic journals, reports...)	-Handbook accounting theory and analysis Schroeder Richard S. Clark, myrle w. and rathway, ark n. Accounting theory Dr. Abbas Mahdi A. Shrair
-Instructor References: Websites	

## Course Description

101.	Course Name:	
Specialized accounting systems		
102.	Course Code:	
103.	Semester / Year:	
2023-2024		
104.	Description Preparation Date:	
305.	Available Attendance Forms:	
306.	Number of Credit Hours (Total) / Number of Units (Total)	
3hours		
307.	Course administrator's name (mention all, if more than one name)	
Name: alaa abdulabbas mukhheef alaam@atu.edu.iq		
108.	Course Objectives	
Course Objectives	<ul style="list-style-type: none"> <li>• For the student to recognize the difference between oil accounting and other accounting</li> </ul>	



	<ul style="list-style-type: none"> <li>• Learn how to record expenses according to the methods used in exploration</li> <li>• Registration of assets, their disappearance, and enforcement of commercial contracts</li> <li>• Learn about agricultural accounting and how to rent agricultural land</li> </ul>
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**10). Teaching and Learning Strategies**

<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Interactive lecture</li> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> <li>• Problem Solving</li> <li>• Simulations and scientific demonstrations</li> <li>• self education</li> </ul>
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**11). Course Structure**

<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
1-2	6	How oil is formed, the characteristics of the accounting system for oil companies, which includes the accounting system for oil companies, the accounting unit in oil accounting, and the reasons		Lecture Discussion and dialogue Presentations	Daily exam  Reports

3	3	<p>why oil accounting differs from other types of accounting.</p> <p>The accounting guide in oil companies/, the concept and importance of the guide, temperature settings, presentation of the accounting guide</p>			
4-5	6	<p>Exploration and concession expenses:</p> <ul style="list-style-type: none"> <li>- Methods of treating exploration/exploration and research expenses - Accounting treatments for exploration phase expenses, including the cost of obtaining the exploration right, geological exploration expenses, and the cost of exploration machinery and equipment.</li> </ul>			
6-7	6	<p>Fixed assets (machinery and equipment) and accounting treatments, including purchases, renewals, transfers, replacements, and sales.</p>			
8	3				

9-10	6	<p>Depreciation of fixed assets in oil companies: concept, factors, methods of depreciation and accounting treatment, exclusion, sale and replacement of fixed assets.</p>			
11-12	6	<p>The nature of diminishing assets and their characteristics Depletion of productive property. The concept includes methods for determining the depletion rate</p>			
13	3	<p>Unprepared contracts and their accounting treatment</p>			
14-15	6	<p>Drilling expenses, preparing the well for production, and accounting treatments</p>			
16	3	<p>Cost of production stages and accounting treatments</p>			
17	3	<p>Common costs in the oil industry</p>			
18-19	6	<p>Final accounts in oil companies  Accounting in agricultural activity: the concept of agricultural activity and its characteristics, the benefits of</p>			

20	3	<p>cost elements and their classification/methods of leasing agricultural land</p>			
		<p>Accounting for the resources used in agricultural activity, human, mechanical and animal labor</p>			
21	3	<p>Lists of agricultural costs</p>			
22	3	<p>Agricultural crop accounts</p>			
23	3	<p>Accounts of orchards and fruit gardens</p>			
24-25	6	<p>Livestock accounts: breeding cattle, fattening cattle/working cattle, dairy cattle</p>			
26	3	<p>Final accounts in agricultural facilities</p>			
27	3	<p>Accounting in hotel activity/the nature and characteristics of hotel activity, the accounting books used and accounting treatments</p>			
28-29	6	<p>Measuring revenues and expenses for productive and non-productive denominators</p>			

30	3	Final accounts and inventory adjustments in hotel activity			
<b>11. Course Evaluation</b>					
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					
<b>12. Learning and Teaching Resources</b>					
Required textbooks (compulsory books if any);		1-Thaer Al-Ghabban, Accounting in Specialized Establishments, Baghdad 2-Khaled Amin Abdullah, Oil Accounting, Wael Publishing House, Amman - Jordan 2001			
Main references (sources)					
Recommended books and references (scientific journals, reports...)					
-Electronic References, Websites					

### Course Description Form

13. Course Name:
International Accounting
14. Course Code:
15. Semester / Year:
2024 - 2025

16. Description Preparation Date:	
1 / 1 / 2024	
317. Available Attendance Forms:	
Attendance	
318. Number of Credit Hours (Total) / Number of Units (Total)	
3 units / 90 hours per week 3 ) 90 hours	
319. Course administrator's name (mention all, if more than one name)	
Name: Ammar Saleem Mohammed Alameri Email: Ammar.alameri.cku28@atu.edu.iq	
17. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> <li>• The student become familiar with the general framework of international accounting</li> <li>• The student learns the benefit of international accounting compatibility according to international standards.</li> <li>• The student learns how to calculate intangible assets according to international accounting standards.</li> <li>• The student learns general concepts about property rights and obligations in accordance with international accounting standards</li> <li>• The student learns about preparing financial statements in accordance with international accounting standards.</li> <li>• The student learns about the modern problems of international accounting</li> <li>• The student learns about the concepts related foreign currency exchange according to international standards</li> <li>• The student learns how to translate financial statements prepared in different foreign currencies and how to standardize them</li> <li>• The student learns about the mechanism merging companies and how to prepare consolidated financial statements of the company</li> </ul>
18. Teaching and Learning Strategies	

<b>Strategy</b>	<ul style="list-style-type: none"> <li>• Interactive lecture</li> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> <li>• Problem Solving</li> <li>• Simulations and scientific demonstrations</li> </ul>
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**12.2. Course Structure**

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
2-1	6	The concept of international accounting The importance of international accounting The role of companies Multinational in The emergence international accounting	general frame International Account	Lecture Discussion and dialogue Presentations	Daily exam Commitment to attend And active participation During the lecture
4-3	6	The concept and importance of compatibility International , criticisms and obstacles facing the consensus process	International compatibility For accounting		
7-5	9	The concept of disclosure and its types Its importance , general methods and factors affecting the disclosure process	disclosure and international organizations		
9-8	6	General concept in accounting	Asset accounting According to standard International accounti  Accounting for proper rights and liabilities		

12-10	9	Assets and long term asset accounting and accounting Intangible assets	According to standard International accounting Preparing financial statements		
14-13	6	General concept in accounting for property rights and liabilities Accounting for equity Accounting for liabilities	According to standard International accounting financial reports		
15	3	Objectives of the financial statements and Its characteristics and the role of international standards in achieving goals Financial statements are presented in accordance with international accounting standards	Accounting for Transactions in foreign currency		
18-16	9	The concept of financial reports And its classifications	Translating financial statements prepared in currencies Foreign		
21-19	9	Concepts related to exchange Foreign exchange and operations Buying and selling of goods In foreign currencies	Corporate merger		



25-22	12	Translation of financial statements according to Current rate method interim method and the method of current and non-current items	Inflation accounting		
28-26	9	Merger of companies according to Method of grouping interests How to purchase and prepare Financial statements at the date of purchase	Contingencies and events subsequent to the balance sheet date		
30-29	6	The impact of inflation on accounting, alternatives to measuring inflation accounting, and statements for treating inflation  General concepts about losses, contingent gains measurement, and disclosure Emergency			

**12. 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

#### 12.4. Learning and Teaching Resources

Required textbooks (including books if any)	
Main references (sources)	International Accounting and International – Accounting Practices ,Dr.. Talal Al-Jagawi , Dr. Hussein Al-Falah Dr. Saad Al-Muaini International Accounting – Dr. Saud Jade Al Ameri International accounting and its standards- Dr. Hussein Al-Qadi and Dr. safe Hamdan
Recommended books and references (scientific journals, reports...)	International Accounting – Timothy Doupnik
Electronic References Websites	

### Course Description Form

12.5. Course Name:	
Management Accounting	
12.6. Course Code:	
12.7. Semester / Year:	
Annual; 2024-2025	
12.8. Description Preparation Date:	
7/1/2024	
329. Available Attendance Forms:	
Weekly/ classroom	
330. Number of Credit Hours (Total) / Number of Units (Total)	
3 hours weekly/ 4 units	
331. Course administrator's name (mention all, if more than one name)	
Name: Dr.Amal Abdulhussain Kuhait Email: amal.abdulhussain@atu.edu.iq	
12.9. Course Objectives	

Course Objectives	<ol style="list-style-type: none"> <li>1- The concept and objectives of management accounting</li> <li>2- Introducing the concepts and behavior of costs</li> <li>3- Analyzing the relationship between cost, volume and profit</li> <li>4- Enabling the student to deal with the analysis and planning tools necessary to make administrative decisions</li> <li>5- Preparing comprehensive budget</li> <li>6- Analyzing costs and revenues to make short-term decisions</li> <li>7- Using methods to evaluate investment decisions</li> <li>8- Introducing the concept of decentralization centers of responsibility and preparing performance reports . .</li> <li>..</li> <li>..</li> </ol>
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**13. Teaching and Learning Strategies**

Strategy	<ul style="list-style-type: none"> <li>• Interactive lecture</li> <li>• Dialogue and discussion</li> <li>• Brainstorming</li> <li>• Problem Solving</li> <li>• Simulations and scientific presentations</li> <li>• Practical application</li> <li>• self-education</li> <li>• Cooperative education</li> <li>• Exchange experiences among colleagues</li> </ul>
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**14. Course Structure**

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1.	3	Understanding the most important vocabulary and basics of	Concept of Managerial Accounting, the major purposes, and Relationship between Managerial	<ul style="list-style-type: none"> <li>• lecture</li> <li>• Discussion and dialogue</li> <li>• Various examples of managerial</li> </ul>	<ul style="list-style-type: none"> <li>• Short exams</li> <li>• Duties</li> <li>• Writing</li> </ul>

		management accounting	Accounting and other sciences.	accounting concepts • Presentations	short reports • Research • Midterm exam final exam
2.	3	Distinguish between different cost classification bases	Cost behavior, the difference between cost, expense, and loss; direct cost and indirect cost; fixed and variable cost		
3.	3	Distinguish between different cost classification bases	Controllable cost, and non-controllable cost, relevant and non-relevant cost, Differential cost opportunity cost standard cost		
4.	3	Understanding the most important relationships resulting between the elements of cost, volume, and profit, and how to benefit from them in making planning decisions for profitability	Cost-volume-profit relationship cost and revenue drivers		
5.	3	Understanding the most important relationships resulting between the elements of cost, volume, and profit, and how to benefit from them in making planning decisions for profitability	Cost-volume-profit relationship cost and revenue drivers		
6.	3	Understanding the most important relationships resulting between the elements of cost, volume, and profit, and how to benefit from them in making planning	Break-even Point, the pricing decision, indifference point from price and cost		

		decisions for profitability			
7.	3	Understanding the most important relationships resulting between the elements of cost, volume, and profit, and how to benefit from them in making planning decisions for profitability	BEP, Different analysis		
8.	3	Understanding the most important relationships resulting between the elements of cost, volume, and profit, and how to benefit from them in making planning decisions for profitability	Margin OF safety, Profit -volume charts		
9.	3	Understanding the most important relationships resulting between the elements of cost, volume, and profit, and how to benefit from them in making planning decisions for profitability	Multiple products and BEP analysis		
10.	3	Understand the meaning of appropriate and inappropriate costs	Relevant cost for decisions, the concepts of relevant, differential cost, sunk cost		
11.	3	Steps for making the decision to accept an order at a special price according to differential analysis	Short term decision, special orders		
12.	3	Steps for making a make-buy decision according to	Make or buy decision		

		differential analysis			
13.	3	Steps for making the decision to add or exclude a production line, and the pricing decision according to differential analysis	Adding or Dropping product line, pricing decision		
14.	3	Steps for making the decision to allocate scarce resources according to differential analysis	Allocating scarce Resources		
15.	3	How to prepare operational budgets	<b>The budget concept and advantage, the importance of budget from control and performance evaluation</b>		
16.	3	How to prepare operational budgets	Sales budget and production budgets		
17.	3	How to prepare operational budgets	Materials purchases budget		
18.	3	How to prepare operational budgets	Direct labor budget, the manufacturing overhead budget		
19.	3	How to prepare operational budgets	inventory budget, selling, and Administrative budget, income statement budget		

20.	3	How to prepare operational budgets	Cash Budget		
21.	3	How to prepare a flexible budget and use it for the purpose of monitoring and evaluating performance	Flexible budget and standard cost		
22.	3	Steps for making investment decisions	Capital budget, definition and stages of capital budget		
23.	3	Steps for making investment decisions	Capital budget, definition and stages of capital budget		
24.	3	Understand and apply multiple methods for evaluating long-term investments	Methods of evaluation investment, payback, Average return accounting, payback reciprocal method		
25.	3	Understand and apply multiple methods for evaluating long-term investments	Methods of evaluation investment, payback, Average return accounting, payback reciprocal method		
26.	3	Understand and apply multiple methods for evaluating long-term investments	Net present value, internal rate of return		
27.	3	Understand and apply multiple methods for evaluating long-term investments	Evaluation under the tax of income investment		
28.	3	Understand the concepts and requirements of liability accounting	Responsibility accounting, concepts purposes		
29.	3	Identifying responsibility centers and the	Responsibility centers, cost centers, profit		

		basis for their classification and evaluation	centers, investment centers		
30.	3	Understand how to evaluate performance using responsibility accounting	Performance evaluation by responsibility accounting		

### 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

### 12. Learning and Teaching Resources

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

## Course description form

1. Course Name
English
2. Course Code
3. Semester/ year
2024/2025
4. Date this description was prepared
2024/2025
5. A. Available attendance forms
Education hall
6. Number of study hours (total)/number of units (total)
:The number of hours Theoretical 2
7. Name of the course administrator



Name Settar Jebbar Uloom

Email: [jebbarsetter@gmail.com](mailto:jebbarsetter@gmail.com)

[settar.uloom@atu.edu.iq](mailto:settar.uloom@atu.edu.iq)

**h. objectives Course**

teaching the student general English grammar and its correct use      Objective of the study subject

**9. Teaching and learning strategies**

I deareview strategy Collaboration strategy among students Brainstorming strategy I dearepetition strategy The strategy of explaining the topic in more than one way	The strategy
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**10. Course structure**

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
- Questions during the lecture Daily duties	Examples - on the board - Explanation of the book	Unit one : No place like home. The tense system Compound words lifestyle	The student learns the tense system . the words Vehicle , lifestyle	2	1
=	=	=	=	2	2
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit two : Been there, done that! Present perfect Simple and continuous	Past perfect: Understand how to use the past perfect tense to talk about completed .experiences Simple and continuous: Distinguish between simple and continuous verb tenses for different .situations	2	3
=	=	=	=	2	4

- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit three : What a story. Narrative tenses Book and films	Narrative Tenses: Mastering the verb tenses used in telling stories (past simple, past continuous, .(etc Books and Stories : Learn vocabulary related to books . and stories	2	5
=	=	=	=	2	6
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit four : Nothing but the truth. Questions and negatives Spoken English Prefixes	Questions and Negatives: Correctly formulate questions and negative sentences in .English Spoken English: I improve your listening and speaking skills through spoken English .exercises Prefixes: Understand how prefixes change the meaning of .words	2	7
=	=	=	=	2	8
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit five : An eye to the future. Future forms Hot verbs- take, put	Future forms: Learn different ways to talk about the future )will, be going to .(etc ,	2	9

			:Common verbs Take and Put - Understand the different uses and phrasal verbs related to these common verbs		
=	=	=	=	2	10
=	=	=	=	2	11
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit six : Making it big. Expressions of quantity . Words with variable stress .	Quantity Expressions: Learn how to express quantity using different words .and phrases Variable stress words: Understanding how stress can change the meaning of .words	2	12
=	=	=	=	2	13
=	=	=	=	2	14
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit seven: Getting on together. Models and related verbs1 Hot verbs- get	Forms and Related Verbs: Learn verb patterns and how to use them in different .contexts :Common Verb Get : Understand the different uses and verbs related to the “ verbget .”	2	15
=	=	=	=	2	16

- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit eight: Going to extremes. Related clauses Participants, Adverb collections.	Related Clauses: Understand how to connect sentences using relative clauses, .etc Participants: Learn vocabulary related to the people participating in .an event Adverb Groups: Learn groups of adverbs used together to modify verbs, adjectives, or .other adverbs	2	17
=	=	=	=	2	18
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit nine: Forever friends. Expressing habits Homonyms	Expressing habits: Learn how to talk about routines and habits using different .verb tenses Similar words: Understand words that sound similar but have different .meanings	2	19
=	=	=	=	2	20
=	=	=	=	2	21
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit ten: Risking life and limb. Model auxiliary verbs 2 Synonyms	Model auxiliary verbs: Learn how to use auxiliary verbs “ such as may	2	22

			<p>“,”can “,” should .etc” Synonyms: Learn words with similar meanings to expand your .vocabulary</p>		
=	=	=	=	2	23
=	=	=	=	2	24
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit eleven: In your dreams. Hypothesizing Word pairs	Hypothetical: Learn how to talk about hypothetical situations using different verb .tenses Word Pairs: Learn word combinations that are often .used together	2	25
=	=	=	=	2	26
- Questions during the lecture Daily duties Cuz-	Examples - on the board - Explanation of the book Conversation	Unit twelve: It's never too late. Articles Determiners Hot words	Materials: Understand “ how to use a “,”an “ and ”, the .correctly” Conjunctions: Learn the different consonants used to modify nouns (such as this, that, some, (many Common Words: Learn basic words that are frequently used in the English .language	2	27
=	=	=	=	2	28

=	=	Unit thirteen: Revision	Revision	2	29
=	=	=	=	2	30

<b>11. Course evaluation</b>	
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports, etc	
<b>12. Learning and teaching resources</b>	
New headway Plus upper Intermediate	-Required textbooks (methodology, ...)
No headway intermediate	With references (sources)
English file	-Recommended supporting books and references (scientific journals, reports....)
English with Lucy	-Electronic references, Internet sites

### Course Description Form

<b>1. Course Name:</b>
Finance Supervisor
<b>2. Course Code:</b>
<b>3. Semester / Year:</b>
quarterly 2023-2024
<b>4. Description Preparation Date:</b>
2023/11/24
<b>5. Available Attendance Forms:</b>
Mandatory attendance
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>
(90) hour
<b>7. Course administrator's name (mention all, if more than one name)</b>
Name: M. Fadhel Allah Ahmed Abed Email: fadhel_allah@atu.edu.iq
<b>8. Course Objectives</b>

Course Objectives	<p>1-Introducing local, regional and international regulatory organizations</p> <p>2- Knowing the regulatory institutions and laws.</p> <p>3- Identify financial control activities.</p>
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### 9. Teaching and Learning Strategies

Strategy	<p>1- The student must commit to attending all lectures according to the academic schedule, and he is allowed to be absent with or without excuse, not exceeding the prescribed limit. Any exceeding the permitted percentage of absence will expose the student to deprivation.</p> <p>2-The student is committed to submitting tests, examination research reports, and any class or home assignments assigned to him on the specified dates.</p> <p>3- The student can see the subject teacher during office hours to obtain additional assistance regarding the topics discussed in class.</p> <p>4- There are major and secondary references for the subject that the student must refer to to increase his academic achievement.</p> <p>5- To enhance the skill aspect, case studies and various exercises will be presented and discussed.</p> <p>6- As a way to help the student, the student can refer to the e-learning program.</p> <p>Note that the summaries on the site replace the main reference for the material.</p>
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### 10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Financial control concepts	1- Supervision instructions	1- The lecture	<ul style="list-style-type: none"> <li>• Short exam</li> <li>• Duties</li> <li>• Midterm exam</li> <li>• final exam</li> </ul>
2	3	Stages of financial control	2- Laws and their updates	2- Discussion and dialogue	
3	3	Fundamentals of financial control	3- Auditing organizations		
4	3	Basic standards of control	4- Accounting disclosure		
5	3	Types of financial control			
6	3	Control rules and elements			
7	3	Oversight programs			
8	3	Regulatory performance			
9	3	Tax oversight			
10	3	Environmental audit			
11	3	The ethics of oversight			
12	3	Procedural stages of control			
13	3				
14	3				

15	3	Use audit samples			
16	3	Financial statements and investments			
17	3	Governance			
18	3	Proofreading the information in the future			
19	3	Performance quality			
20	3	Responsibility of the external auditor			
21	3	Expressing an audited opinion			
22	3	Performance audit			
23	3	Principles and determinants of oversight			
24	3	Electronic auditing			
25	3	Electronic data processing			
26	3	Financial control systems			
27	3	Office of Financial Supervision			
28	3	Financial audit			
29	3	Operational audit			
		Disclosures in lists			
		Audit risks			
		Audit content			

### 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

### 12. Learning and Teaching Resources

Required textbooks (particular books if any);	Financial control d. Karima Ali Kazem Al-Johar 1999
Main references (sources)	-----
Recommended books and references (scientific journals, reports...)	-----
Electronic References Websites	-----

## Course Description Form

1. Course Name:	electronic accounting applications 2
2. Course Code:	
3. Semester / Year:	



Annual system

4. Description Preparation Date:

09/03/2024

5. Available Attendance Forms:

Weekly/mandatory

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

3 hours (1 theoretical and 2 practical) / 3 units

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

Name: Assistant Lecturer Ali Nadhim Mahdi

Email: Ali@atu.edu.iq

8. Course Objectives

Course  
Objective

- 1] The student gains about the concept and basics of electronic accounting applications
- 2] The student gets to know the basics and principles of the work of electronic programs approved in the curriculum (Access & Power point).
- 3] The student gains how these applications work theoretically
- 4] The student is trained to work on the applications approved in the curriculum through hours of practical material in the laboratory

9. Teaching and Learning Strategies

Strategy

A-Theoretical strategies

- Interactive lecture between students and the subject professor by asking theoretical questions related to the weekly lectures
- Brainstorming by posing a specific problem and listening to the answers provided by students to address that problem through the applications approved in the curriculum.
- Solve the problems posed by some students that they may think they face in the practical life of their specialty

B-Practical strategies

- Simulations and scientific presentations by the subject professor at the beginning of the practical lecture.
- Self-education: training students to work on these applications individually (each student learns individually from the other)."
- Cooperative education: training students to work on these applications collectively by presenting a specific idea and forcing the students to implement that idea in groups in practice.
- Assigning students to create external projects (different from the ideas presented during the lecture) in some aspects related to these applications and applying them as homework.

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	Learn about databases, their systems, their components, and their importance Operating the Access system	* Databases		
2-3	6		* Access system		
4	3		Learn about the database screen and how to create a new database and work on it	* Access menus	
5	3	Learn how to use the application to request help	* Access help		
6 - 7	6	Teaching students how to build a database in Access and create tables in it	* Building the database and creating tables in it		
8-9-10	9	Teaching students how to use most of the tools in the application to modify the design of tables, which can be used in other objects in upcoming lectures	* Using Access application tools		
11-12	6	Introducing the primary key, ways to benefit from it in application tables, and how to enter data into the designed tables and deal with them.	* Primary key and data entry for tables		
13-14-15	9	Teaching students how to design and build relationships between tables with the three	* Dealing with Access tables, building relationships		

		<p>different linking methods and the difference between them, and then query the data using the different methods with how the query is designed for tables that have prior relationships between them.</p>	<p>between them, and creating queries in different ways</p>		
16 17	6	<p>Training students on how to deal with the various methods of creating models and modifying their design and how to benefit from most of the features available in this object, as well as teaching them methods of creating reports and producing them in a clear and useful way for the purpose of obtaining information from users of the reports according to the nature of the work of the economic unit in which the system is applied.</p>	<p>➤ Designing forms and reports through the Access system</p>		
18 19 20	9	<p>Training students to create various databases for different economic units and benefit from all system objects</p>	<p>➤ Implementing various practical projects by preparing databases for them</p>		
21 22	6	<p>Getting to know the program in general and its requirements, and explaining the components of the</p>	<p>➤ Basics of Power Point</p>		

22	3	program screen (the bars, tools, and menus that make it up)  Know what the chip is and its components and work on it	➤ Slides in Power Point		
21-23	6	Writing inside slides, inserting pictures and objects, moving and copying slides, rearranging them, deleting them, and using various tools to work with slides.	➤ Dealing with slides through the program's tools		
26-27	6	Learn how to convert slides into images, modify texts within slides, format them, and print them. Add animation and sound effects to slides and hyperlinks, and use the photo album method.	➤ Dealing with texts and objects within slides through the program's tools		
28-30	9	Work on training students to create different projects to present presentations on various topics and use the features of the program	➤ Applications for various practical projects on Power Point		

### 11. Course Evaluation

Grade distribution out of 100 (50 marks for pursuit, divided into 10 daily marks, 20 marks for written theoretical exams, 20 marks for practical exams, and 50 marks for the final exam, 10 of which are practical and the remainder are theoretical and written)

### 12. Learning and Teaching Resources

Required textbooks (if any)	There are no textbooks
Main references (sources)	There is no main approved source, but rather a group of Arabic sources

	related to Access and PowerPoint or lectures by other Lecturers.
Recommended books and resources (academic journals, reports...)	There are no supporting books or references
Electronic References Websites	Various websites that provide theoretical and practical explanations about the programs approved in the subject