

## Course Description Form

<b>1. Course Name:</b>					
Costing Accounting					
<b>2. Course Code:</b>					
<b>3. Semester / Year:</b>					
First / Third					
<b>4. Description Preparation Date:</b>					
1\6 \ 2024					
<b>5. Available Attendance Forms:</b>					
Classroom					
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>					
4/4					
<b>7. Course administrator's name (mention all, if more than one name)</b>					
Name: sama basim Mohamed Email: <a href="mailto:sama.basim@stu.edu.iq">sama.basim@stu.edu.iq</a>					
<b>8. Course Objectives</b>					
<b>Course Objectives</b>		<ul style="list-style-type: none"> <li>1- Developing cost accounting thinking skills</li> <li>2- Developing accounting skills</li> <li>3- Enhancing capabilities in recording accounting entries</li> <li>4- Enhancing accounting data analysis skills</li> <li>5- Enhancing knowledge of types of accounts and accounting items</li> <li>6- Enhancing the ability to know cost elements</li> </ul>			
<b>9. Teaching and Learning Strategies</b>					
<b>Strategy</b>	<p>1-Active Learning: Encourage active participation by incorporating interactive activities such as group discussions, case studies, and practical exercises. This allows students to apply accounting concepts to real-world scenarios and promotes a deeper understanding of the subject.</p> <p>2- Problem-Based Learning: Present accounting problems and challenges. Guide them through the process of identifying accounting problems by expressing personal accounting opinion, i.e. personal diligence method, and analyzing data to solve these problems. This approach enhances accounting thinking and accounting problem solving.</p> <p>3-Collaborative Learning: Foster a collaborative learning environment where students work together in groups or pairs to complete accounting tasks. This strategy encourages teamwork, communication, and the exchange of ideas and perspectives.</p> <p>4-Technology Integration: Leverage technology tools and resources to enhance teaching and learning accounting. Introduce students to software applications for analyzing account data</p>				
<b>10. Course Structure</b>					
<b>Week</b>	<b>Hour s</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>

1+2+3	12	.Define cost accounting .Explain the meaning of cost Show the main characteristic of cost	Basic Concepts of Cost Accounting	The lecture and ask some questions	Share and ask questions
4 +5 +6	12	.Distinguish between Financial Accounting & Cost Accounting.	The student will be able to differentiate between Financial Accounting & Cost Accounting	The lecture and ask some questions	Share and ask questions
7+8+9	12	.Classify costs By Nature or Elements. .Classify costs By Functions: Classify costs By Degree of Traceability the Product.	Cost 1. Classify	The lecture and ask some questions	Share and ask questions
10+11 12	12	Define the meaning of Materials. Determine the objectives of material control. .Explain techniques of material control	Raw Materials costing	lecture with discussion	Share and ask questions
13+14+15	12	Explain methods of pricing materials A.FIFO B.LIFO C.Weighted average	methods of pricing materials	The lecture and ask some questions	Show examples and discussion

#### 11. Course Evaluation

2% Daily Activity  
3% Daily Exam  
5% Report  
30% Midterm Exam  
60% Final Exam

#### 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)

Horn cost accounting

Main references (sources)

Salah Mahdi Hadithi Cost Accounting

## Course Description Form

<b>1. Course Name:</b>	
Companies Accounting	
<b>2. Course Code:</b>	
<b>3. Semester / Year:</b>	
First / Third	
<b>4. Description Preparation Date:</b>	
1-6-2024	
<b>5. Available Attendance Forms:</b>	
classroom / Electronic lesson	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
$\frac{3}{4}$	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
Name :Ahmed Layth Abdulkreem Email: <a href="mailto:ahmedlayth1993@gmail.com">ahmedlayth1993@gmail.com</a>	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<ol style="list-style-type: none"> <li><b>1. Provides comprehensive financial transparency by providing detailed and accurate financial information, thus helping in making informed decisions at all levels of the company.</b></li> <li><b>2. Ensures compliance with accounting standards, legal regulations and reporting requirements, which helps in reducing risks and maintaining reputation.</b></li> <li><b>3. Helps in allocating and distributing resources efficiently, and controlling expenses, which helps in achieving the company's financial goals.</b></li> <li><b>4. Helps in identifying areas for improvement and development and making the right decisions by evaluating the company's financial performance.</b></li> <li><b>5. Enhances relations and trust with investors by preparing accurate and transparent financial reports.</b></li> <li><b>6. Identifies, assesses and manages financial risks, which contributes to effective risk management practices within the company.</b></li> <li><b>7. Plays an important role in tax planning and improvement, which helps the company reduce tax liabilities while maintaining compliance with tax regulations.</b></li> </ol>
<b>9. Teaching and Learning Strategies</b>	
	<ol style="list-style-type: none"> <li>1- Active Learning: Encourage active participation by incorporating interactive activities such as group discussions, case studies, and hands-on exercises. This allows students to apply research methodology concepts in real-world scenarios and fosters a deeper understanding of the subject matter.</li> </ol>

Strategy	<ul style="list-style-type: none"> <li>2- Problem-Based Learning: Present students with real or simulated research problems and challenges. Guide them through the process of identifying research questions, designing methodologies,</li> <li>3- Collaborative Learning: Foster a collaborative learning environment where students work together in groups or pairs to complete research tasks. This strategy encourages teamwork, communication, and the sharing of ideas and perspectives. It also simulates the collaborative nature of research in the scientific community.</li> <li>4- Inquiry-Based Learning: Encourage students to pursue their own research inquiries and explore topics of interest related to the research methodology subject. This approach promotes curiosity, self-directed learning, and a sense of ownership in the research process. Provide guidance and support as students develop their research questions and methodologies</li> <li>5- Technology Integration: Utilize technology tools and resources to enhance the teaching and learning of research methodology. Introduce students to software applications for data analysis, research design, and literature review. Incorporate online research databases and resources to familiarize students with the digital tools commonly used in scientific research</li> <li>6- Reflective Practice: Incorporate reflective activities such as journaling, group reflections, or individual assessments that prompt students to critically analyze their research experiences and methodologies. Encourage them to consider strengths, weaknesses, and areas for improvement. Reflection promotes metacognitive skills and helps students develop a deeper understanding of their research processes</li> <li>7- Guest Speakers and Field Visits: Invite guest speakers, such as researchers or professionals from various disciplines, to share their experiences and insights related to research methodology. Organize field visits to research institutions or laboratories to expose students to real-world research environments. These interactions broaden students' perspectives and provide practical examples of research methodology in action</li> </ul>
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10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	4	Corporate concept, objectives, functions, benefits of corporate accounting	Companies Accounting	Lecture, exercises and examples.	Weekly test.
Week 2	4	The concept of joint-stock companies, their objectives and purpose of their establishment.	Companies Accounting	Lecture, exercises and examples.	Weekly test.
Week 3	4	Accounting treatments for joint stock companies are capital and profit restrictions.	Companies Accounting	Lecture, exercises and examples.	Weekly test

Week 4	4	Accounting treatments for joint stock companies: joining a partner, withdrawing a partner, distributing profits and losses	Companies Accounting	Lecture, exercises and examples.	Weekly test
Week 5	4	Accounting treatments liquidation of companies..	Companies Accounting	Lecture, exercises and examples.	Weekly test
Week 6	4	Accounting in joint stock companies	Companies Accounting	Lecture, exercises and examples.	Weekly test
Week 7	4	Accounting treatments for capital formation and its restrictions	Companies Accounting	Lecture, exercises and examples.	Weekly test
Week 8	4	Retained earnings, dividends to shareholders, and increase or decrease of the capital of a joint stock company.	Companies Accounting	Lecture, exercises and examples.	Weekly test.
Week 9	4	Accounting treatments liquidation of joint stock companies	Companies Accounting	Lecture, exercises and examples.	Weekly test.
Week 10	4	The concept of bonds and their types Accounting treatments for issuance of long-term bonds	Companies Accounting	Lecture, exercises and examples.	Weekly test
Week 11	4	Accounting Treatments for Bonds Issuance Costs Accounting Treatments for Bonds Call and Settlement	Companies Accounting	Lecture, exercises and examples.	Weekly test.
Week 12	4	Accounting for mergers of companies The nature of the merger and its causes..	Companies Accounting	Lecture, exercises and examples	Weekly test.
Week 13	4	Merger Terminology and Accounting Treatments	Companies Accounting	Lecture, exercises and examples.	Weekly test
Week 14	4	Accounting for branches and departments	Companies Accounting	Lecture, exercises and examples.	Weekly test.
Week 15	4	Accounting treatments for branches and divisions companies	Companies Accounting	Lecture, exercises and examples	

<b>11. Course evaluation</b>	
2% daily activity 3% daily exam 5% report 30% mid-term exam 60% final exam	
<b>12. Learning and Teaching Resources</b>	
Required textbooks (curricular books, if any)	nothing

## Course description form

<b>1- Course Name</b>	
Financial instruction accounting	
<b>2- Course Code</b>	
<b>3- Semester/year</b>	
The third 2023-2024	
<b>4- The date this description was prepared</b>	
1-6-2024	
<b>5- Available attendance forms</b>	
The class is in person	
<b>6- Number of study hours (total)/total number of units</b>	
4/ 4	
<b>7- Name of the course administrator (if more than one name is mentioned)</b>	
<b>8- Course objectives</b>	
<ol style="list-style-type: none"> <li>1- Definition of financial risks and how to reduce them.</li> <li>2- Definition of financial intermediation institutions and their role in the economy.</li> <li>3- Understanding deposit and borrowing operations in banks.</li> <li>4- Definition of the capital owned by banks and how to manage it.</li> <li>5- Definition of insurance companies and the mechanism for dealing with them and the types of commonly used insurance contracts.</li> <li>6- Definition of consumer and real estate lending institutions and the mechanism for dealing with them.</li> <li>7- Definition of Islamic banks and ways to move towards the Islamization of traditional banks and formulas for dealing with those banks.</li> <li>9- Understanding how to establish investment funds, their types and their importance in financial markets.</li> </ol>	<p><b>Objectives of the study subject</b></p>
<b>10- Teaching and learning strategies</b>	
<ol style="list-style-type: none"> <li>1. The student is committed to attending lectures in order to understand the material and participate in it, according to the study schedule .</li> <li>2. The student is committed to taking daily and semester tests in order to enhance the ability to answer all questions about the subject and prepare reports .</li> </ol>	<p><b>Strategies</b></p>

<p>3. The student can contact the subject teacher after the end of the lecture to obtain assistance .</p> <p>4. The material is reinforced through realistic examples in order to link the material with practical reality.</p> <p>5. Topics are presented for discussion with students to enhance students' confidence .</p>					
				<b>11- 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>
Daily exams , assignments and posts	lecture Discussion and dialogue	Banking System, Commercial Banks	Commercial Bank Accounting	4	1
Daily exams , assignments and posts	lecture Discussion and dialogue	General Framework of the Accounting System in Commercial Bank	Commercial Bank Accounting	4	2
Daily exams , assignments and posts	lecture Discussion and dialogue	Accounting Records Used in Banks	Accounting Records	4	3
Daily exams , assignments and posts	Lecture, discussion and dialogue	accounting Treatments for Banking Operations (Treasury Division - Current Accounts Division)	Accounting Records	4	4
Daily exams , assignments and posts	lecture Discussion and dialogue	Savings Accounts Division	Accounting Records	4	5
Daily exams , assignments and posts	Lecture, discussion and dialogue	Fixed Deposits	Accounting Records	4	6
Daily exams , assignments and posts	lecture Discussion and dialogue	Discounting and Collection of Commercial Papers	Accounting Records	4	7
Daily exams , assignments and posts	Lecture, discussion and dialogue	Internal Transfers Division Sold and Purchased and Bills of Exchange Division	Accounting Records	4	8
Daily exams , assignments and posts	lecture Discussion and dialogue	External Transfers Division	Accounting Records	4	9



Daily exams, assignments and posts	Lecture, discussion and dialogue	Documentary Credits and Transfers Division	Accounting Records	4	10
Daily exams, assignments and posts	lecture Discussion and dialogue	Documentary Transfers Drawn on a Documentary Credit	Documentary Transfers	4	11
Daily exams, assignments and posts	Lecture, discussion and dialogue	Bank Accounts in Banking	Final Accounts	4	12
Daily exams, assignments and posts	lecture Discussion and dialogue	The auditor's report on Insurance (concept, importance, characteristics, types)	Accounting in insurance company	4	13
Daily exams, assignments and posts	Lecture, discussion and dialogue	Investment concept, investment sources, investment areas, investment risks	Investment	4	14
Daily exams, assignments and posts	Lecture, discussion and dialogue	Investment portfolio	Investment	£	15

### 11- Course evaluation

2% daily activity  
3% daily exam  
5% report  
30% mid-term exam  
60% final exam

### 12- Learning and teaching resources

nothing	Required textbooks (methodology, if any)
1- Hindi, Dr. Munira Ibrahim, Financial - Institutions Management, Maaref Establishment, Alexandria, 19th ed., 1981 2- Al-Shammari, Dr. Sadiq, Banks Management, Safaa House for Printing, Publishing and Distribution, 1st ed., 2008	Main references (sources)
nothing	Recommended supporting books and references (scientific journals, reports)
nothing	Electronic references, websites

## Course description form

<b>1-Course Name</b>					
Specialized accounting systems					
<b>2-Course Code</b>					
<b>3-Semester/year</b>					
First/third					
<b>4-The date this description was prepared</b>					
20L7L2024					
<b>5-Available attendance forms</b>					
Class/electronic					
<b>6-hours (total)/total number of units Number of study</b>					
4/4					
<b>7-Name of the course administrator (if more than one name is mentioned)</b>					
:Name : tahreer salall rapaa <span style="float: right;">Email :tahreer.alhumaydi@stu.edu.iq</span>					
<b>8-Course objectives</b>					
To Accounting For operations Private Informative requester supply with deal Oil accounting Natural Sources Oil Companies in Oil accounting Natural sources accounting study requirements thwi chimes in With what Finance data For numbers Beneficiaries For the student Available education Opportunities from Benefit Companies on And get to know professionally With it Dealing And how Oil				<b>Objectives of the study subject</b>	
<b>9-Teaching and learning strategies</b>					
And exchange Modern means using Lectures And meet the explanation And writing Clarification means Use questions on the answer when Roles . H Blackboard on					<b>Strategies</b>
<b>10-structure Course</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>
exams the And oral Daily Posts And Safiya	the Giving lecture	activity features Industries And extractivism accounting nature Oil	features on Identify activity extractivism Industries And nature Oil accounting	4	first the
exams the . And oral Daily Posts And Safiya	the Giving lecture	search Expenses And exploration	Reporting standard . International Financial IFRS For industries standard	4	the second
exams the . And oral Daily Posts And Safiya	Lecture and exercises	Processing For a Accounting search stage exploration And	Expenses on Identify H Capitalist	4	the third

exams the . oral And Daily Posts And Safiya	Lecture and practical examples	Processing For a Accounting search stage And exploration	Irdaya Expenses road , Efforts road Successful	4	the fourth
exams the And oral Daily Posts And Safiya	the Giving . lecture	Calculation Methods For Extinguishing not contracts Stomach	And cost road a contract all duration on H Limit	4	Fifth
exams the . And oral Daily Posts And Safiya	the Giving lecture	Calculation road For Extinguishing contracts Stomach not	percentage rate road from Certain Total	4	Six
exams the And oral Daily Posts And Safiya	a Giving . lecture	Accounts close not Contracts Stomach	And Waiver when to conversion Contracts when The producer sale	4	Seven
exams the . And oral Daily Posts And Safiya	a Giving . lecture	Accounts close not Contracts Stomach	. Calculation on Extinguishing Basis percentage rate	4	Eight
exams the . And oral Daily Posts And Safiya	the give lecture	And Drilling phase exploration	phase on Identify Drilling And exploration	4	Ninth
exams the And oral Daily Posts And Safiya	a giving . lecture	under Wells account operations Drilling Drilling	Processing For Accounting operations Capitalism Drilling And revenue	4	The tenth
exams the . And oral Daily Posts And Safiya	a giving . lecture	. Production phase Processors For a Accounting Production stage	And Revenues Proof expenses	4	elevent
exams the . And oral Daily Posts And Safiya	Lecture and practical examples	Calculation Methods Producer Wells force	Developed Contracts And contracts entirely partially Developed	4	twelvet
exams the And oral Daily Posts And Safiya	a Giving . lecture	hardware Extinction And the assets Fixed	Calculation Methods . hardware Extinction Fixed And the assets	4	Thirteen
exams the And oral Daily Posts And Safiya	the Giving lecture	the accounts For Conclusion companies Oil	the to prepare How Conclusion accounts H Oil For companies	4	fourtee h
exams the And oral Daily Posts And Safiya	Giving the lecture	in Oil on Accounting Iraq	Processors Shade in Accounting the system Unified Accountant	4	Fifteent



## 11-Course evaluation

2% daily activity  
3% daily exam  
5% report  
30% semester exam  
60% final exam for the first semester

## 12-Learning and teaching resources

Ghabban, Accounting in -Thaer Al Specialized Establishments, Baghdad	(Required textbooks (methodology, if any
Khaled Amin Abdullah, Oil Accounting, Publishing House, AmmanWael P .2021Jordan	(Main references (sources
	Recommended supporting books and references (scientific journals, reports)
	Electronic references, websites

## Course description form

<b>Course Name - ١</b>	
Accounting Information Systems	
<b>Course Code - ٢</b>	
<b>Semester/year - ٣</b>	
The third 2023-2024	
<b>The date this description was prepared - ٤</b>	
<b>1-6-2024</b>	
<b>Available attendance forms - ٥</b>	
The class is in person	
<b>Number of study hours (total)/total number of units - ٦</b>	
3	
<b>Name of the course administrator (if more than one name is mentioned) - ٧</b>	
Name: M. Hamza Kazem Rashak Email : lecdhi36@alkadhumi-col.edu.iq	
<b>Course objectives - ٨</b>	
<ol style="list-style-type: none"> <li>1 . The concept of information systems</li> <li>2. Know the importance of accounting information systems</li> <li>3. How to use accounting information systems techniques.</li> <li>4. Knowing the inputs and outputs</li> <li>5- Objectives of accounting information systems</li> </ol>	<b>Objectives of the study subject</b>
<b>Teaching and learning strategies - ٩</b>	
<ol style="list-style-type: none"> <li>1. The student is committed to attending lectures in order to understand the material and participate in it, according to the study schedule .</li> <li>2. The student is committed to taking daily and semester tests in order to enhance the ability to answer all questions about the subject and prepare reports .</li> </ol>	<b>Strategies</b>

<p>3. The student can contact the subject teacher after the end of the lecture to obtain assistance .</p> <p>4. The material is reinforced through realistic examples in order to link the material with practical reality.</p> <p>5. Topics are presented for discussion with students to enhance students' confidence .</p>					
				<b>Course - \ . structure e</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>
Daily exams , assignments and posts	lecture Discussion and dialogue	Development of accounting systems	Introduction to the development of accounting systems	3	1
Daily exams , assignments and posts	Lecture, discussion and dialogue	Factors affecting the design of the accounting system structure	Explain the influencing factors	3	2
Daily exams , assignments and posts	lecture Discussion and dialogue	Qualitative characteristics of accounting information, division of accounting information, determinants of accounting information, importance of information	Statement of the characteristics of accounting information	3	3
Daily exams , assignments and posts	Lecture, discussion and dialogue	The concept of the accounting system, the characteristics of the accounting system, the general objectives of the accounting system, the specific objectives of the system	Introduction to the accounting system	3	4
Daily exams , assignments and posts	lecture Discussion and dialogue	Types of accounting systems	Explain the types of accounting systems	3	5

Daily exams , assignments and posts	Lecture, discussion and dialogue	Elements and components of the accounting system, the documentary cycle ,	Clarifying the elements of accounting systems	3	6
Daily exams , assignments and posts	lecture Discussion and dialogue	Bookkeeping group, accounting systems design, basic considerations when designing	Statement of the book group	3	7-8
Daily exams , assignments and posts	Lecture, discussion and dialogue	The financial accounting system, its objectives are the rules and standards that govern accounting	Definition of financial accounting system	3	9
Daily exams , assignments and posts	lecture Discussion and dialogue	Accounting system for salaries and wages	Definition of the payroll system	3	10
Daily exams , assignments and posts	Lecture, discussion and dialogue	Purchases accounting system	Clarifying the salary system	3	11
Daily exams , assignments and posts	lecture Discussion and dialogue	Production accounting system	Definition of production system	3	12
Daily exams , assignments and posts	Lecture, discussion and dialogue	Planning budgets system	Definition of the budget system	3	13
Daily exams , assignments and posts	lecture Discussion and dialogue	Accounting system for fixed assets	Introduction to the fixed modules system in the accounting system	3	14
Daily exams , assignments and posts	Lecture, discussion and dialogue	Accounting system for accounts receivable and payable	Introduction to accounts payable to the accounting system	3	15

### 11- Course evaluation

2% daily activity  
3% daily exam  
5% report  
30% mid-term exam  
60% final exam

### Learning and teaching resources- ١٢

nothing	Required textbooks (methodology, if any)
Accounting systems. Adel Al-Hassoun and Khaled Al-Qaisi 1991	Main references (sources)
nothing	Recommended supporting books and references (scientific journals, reports)
nothing	Electronic references, websites

## Course Description Form

1. Course Name:	
Electronic accounting applications I	
2. Course Code:	
3. Semester / Year:	
The First / Third Year	
4. Description Preparation Date:	
2-9-2024	
5. Available Attendance Forms:	
classroom / Lab	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3 Hours / 2 Units	
7. Course administrator's name (mention all, if more than one name)	
Name : Ali Hasan Kamil    Email: Ali.alsaadawi@stu.edu.iq	
8. Course Objectives	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• <b>Understanding the Basics of Electronic Accounting</b></li> <li>• <b>Acquiring Skills in Using Accounting Software</b></li> <li>• <b>Preparing and Processing Financial Reports Electronically</b></li> <li>• <b>Understanding Integration Between Accounting Systems and Other Systems</b></li> <li>• <b>Enhancing Security and Privacy in Electronic Accounting</b></li> <li>• <b>Applying International Accounting Standards in an Electronic Environment</b></li> <li>• <b>Analyzing Financial Data Using Electronic Analysis Tools</b></li> <li>• <b>Staying Updated on Recent Developments in Electronic Accounting</b></li> <li>• <b>Developing Practical and Applied Skills</b></li> <li>• <b>Enhancing Critical Thinking and Problem-Solving</b></li> </ul>
9. Teaching and Learning Strategies	



Strategy	<ol style="list-style-type: none"> <li>1. <b>Hands-On Learning:</b> <ul style="list-style-type: none"> <li>○ <b>Using Accounting Software:</b> Allocate class time to teach students how use electronic accounting software.</li> <li>○ <b>Simulation Projects:</b> Organize simulation projects where students create financial accounts for fictional companies and perform all necessary accounting operations using electronic accounting software.</li> </ul> </li> <li>2. <b>Project-Based Learning:</b> <ul style="list-style-type: none"> <li>○ <b>Developing Long-Term Projects:</b> Assign students projects that simulate real accounting processes, such as preparing monthly or annual financial reports, or providing financial consulting for small businesses.</li> <li>○ <b>Solving Real-World Problems:</b> Encourage students to use accounting software to solve real accounting issues, such as correcting errors in financial entries or analyzing financial data for strategic decision-making.</li> </ul> </li> <li>3. <b>Collaborative Learning:</b> <ul style="list-style-type: none"> <li>○ <b>Teamwork:</b> Organize student teams to work together on electronic accounting projects, fostering collaboration and sharing of knowledge and experiences.</li> <li>○ <b>Group Discussions:</b> Encourage students to share their experiences with accounting software and discuss challenges and possible solutions.</li> </ul> </li> <li>4. <b>Instructor-Led Training:</b> <ul style="list-style-type: none"> <li>○ <b>Guided Lessons:</b> Provide comprehensive instructional lessons on the basics of using accounting software, including how to set up accounts and generate reports.</li> <li>○ <b>Direct Technical Support:</b> Offer direct technical support and answer students' questions during practical lessons to ensure full understanding of concepts and applications.</li> </ul> </li> <li>5. <b>Example-Based Learning:</b> <ul style="list-style-type: none"> <li>○ <b>Case Studies:</b> Use real-life case studies from companies using electronic accounting to explain how to apply accounting concepts with technology.</li> <li>○ <b>Analyzing Common Errors:</b> Present examples of common errors in electronic accounting and explain how to avoid and correct them.</li> </ul> </li> <li>6. <b>Feedback-Based Learning:</b> <ul style="list-style-type: none"> <li>○ <b>Continuous Assessment:</b> Provide ongoing assessments of student performance on practical tasks and projects, with detailed feedback to improve their skills.</li> <li>○ <b>Review Sessions:</b> Organize review sessions after each project or task to analyze and correct errors.</li> </ul> </li> </ol> <p>The course on "Electronic Accounting Applications" requires a blend of theoretical and practical education to develop the necessary skills. By using these educational strategies, students' understanding of accounting concepts can be enhanced, and their proficiency in applying these concepts using technology in the real world can be increased.</p>
10. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	3	<ul style="list-style-type: none"> <li>The ability to define electronic accounting and determine the difference between it and traditional accounting.</li> <li>Understanding the importance of using technology in modern accounting and its impact on the efficiency and effectiveness of financial operations</li> </ul>	Introduction to Electronic Accounting	Theoretical Lectures	Discussion Oral-test
Week 2	3	<ul style="list-style-type: none"> <li>The ability to define the “Al-Amin accounting program and identify its basic features and functions.</li> <li>Understanding the role of the “Amin program in automating accounting and administrative processes</li> </ul>	Learn about the Al-Amin Program	Theoretical Lectures Practical Lectures	Discussion Oral tests- Practical exercise-
Week 3	3	<ul style="list-style-type: none"> <li>The ability to define the group card in the “Al-Amin” program and understand its role in organizing and classifying accounting data.</li> <li>Learn about the types of group cards available and how to use them to facilitate accounting operations.</li> </ul>	Create a group card	Theoretical Lectures Practical Lectures Practical Training	Discussion Oral tests- Practical exercise Practical homework
Week 4	3	<ul style="list-style-type: none"> <li>The ability to define the material card and its importance in the “Al-Amin system for inventory management and accounting operations.</li> <li>Understand how to use material cards to record and track materials and products in various accounting processes.</li> </ul>	Material card	Theoretical Lectures Practical Lectures Practical Training	Discussion Oral tests- Practical exercise Practical homework
Week 5	3	<ul style="list-style-type: none"> <li>Ability to define the materials guide and its importance in the “Al-Amin accounting system</li> <li>Understand the role of the materials manager in organizing and managing inventory information, and ensuring the accuracy of financial data related to materials.</li> </ul>	Materials Guide	Theoretical Lectures Practical Lectures Practical Training	Discussion Oral tests- Practical exercise Practical homework
Week 6	3	<ul style="list-style-type: none"> <li>The ability to define the concept of warehouse management and its importance in the “Al-Amin accounting system.</li> <li>Learn how to manage warehouse operations, including receiving, storing and issuing materials.</li> </ul>	Warehouses	Theoretical Lectures Practical Lectures Practical Training	Discussion Oral tests- Practical exercise Practical homework
Week 7	3	<ul style="list-style-type: none"> <li>Understanding the concept of the account card in the Amin program</li> <li>Setting up and creating account cards Manage and update account cards</li> </ul>	Account card	Theoretical Lectures Practical Lectures Practical Training	Discussion Oral tests- Practical exercise Practical homework

Week 8	3	<ul style="list-style-type: none"> <li>Understanding the concept of accounting guide in the Amin program</li> <li>Prepare and create an account guide</li> <li>Organizing and managing the chart of accounts</li> </ul>	Accounts Guide	Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework
Week 9	3	<ul style="list-style-type: none"> <li>Understanding the concept of customer card in the Amin program</li> <li>Preparing and creating customer cards</li> <li>Manage and update customer cards</li> </ul>	Customer card	Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework
Week 10	3	<ul style="list-style-type: none"> <li>Understanding the concept of opening entries</li> <li>Preparing the opening entry</li> <li>Execute and enter the opening entry into the program</li> </ul>	Opening entry	Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework
Week 11	3	<ul style="list-style-type: none"> <li>Understanding the concept of purchase invoice</li> <li>Preparing and creating a purchase invoice</li> <li>Manage and update purchase invoices</li> </ul>	Purchase invoice	Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework
Week 12	3	<ul style="list-style-type: none"> <li>Understanding the concept of a sales invoice</li> <li>Prepare and create a sales invoice</li> <li>Manage and update sales invoices</li> </ul>	Sales invoice	Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework
Week 13	3	<ul style="list-style-type: none"> <li>Understanding the concept of return invoices</li> <li>Preparing and creating return invoices</li> <li>Manage and update return invoices</li> </ul>	Sales and purchase re invoice	Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework
Week 14	3	<ul style="list-style-type: none"> <li>Understanding the concept of a receipt</li> <li>Preparing and creating a receipt</li> <li>Managing and updating receipts</li> </ul>	Receipt voucher	Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework
Week 15	3	<ul style="list-style-type: none"> <li>Understanding the concept of a promissory note</li> <li>Prepare and create a payment voucher</li> <li>Manage and update payment vouchers</li> </ul>	Payment voucher	Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework

## 11. Course evaluation

10% .daily activities

20% midterm exam (theoretical)

20% Midterm Exam (Practical)

40% final exam (theoretical)

10% End of semester exam (practical)	
<b>12.Learning and Teaching Resources</b>	
Required textbooks (curricular books, if any)	<b>nothing</b>
Main references (sources)	Amin Software User Manuals and Brochures
Recommended books and references (scientific journals, reports...)	Accounting Educational References
Electronic References, Websites	Resources available on the program website Electronic resources and training courses

## Course Description Form

<b>1. Course Name:</b>	
English language3	
<b>2. Course Code:</b>	
<b>3. Semester / Year:</b>	
the second / Third	
<b>4. Description Preparation Date:</b>	
1-6-2024	
<b>5. Available Attendance Forms:</b>	
classroom / Electronic lesson	
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>	
2/3	
<b>7. Course administrator's name (mention all, if more than one name)</b>	
<b>8. Course Objectives</b>	
<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>1- <b>Foster Communication Skills:</b> The primary goal of teaching English is to develop students' ability to effectively communicate in both written and spoken forms.</li> <li>2- <b>Cultural Understanding:</b> Teaching English involves exposing students to different cultures and perspectives through literature, media, .</li> <li>3- <b>Enhance Critical Thinking:</b> English language education should encourage students to think critically, analyze texts and make connections</li> <li>4- <b>Promote Language Proficiency:</b> The goal is to help students achieve proficiency in English, enabling them to use the language confidently in various contexts such as academic,</li> </ol>

9. Teaching and Learning Strategies					
Strategy		<ol style="list-style-type: none"> <li>1- Immersive Learning: Encourage students to immerse themselves in the English language by listening to English music, watching movies or TV shows</li> <li>2- Utilize Technology: Incorporate technology such as language learning apps, online resources, and educational websites to make learning English more interactive and engaging.</li> <li>3- Collaborative Learning: Encourage group activities, discussions, and projects that require students to communicate in English with their peers</li> <li>4- Personalized Learning: Tailor lessons to meet the individual needs and learning styles of each student. Providing personalized feedback, setting achievable goals</li> <li>5- Cultural Integration: Integrate cultural elements into English language lessons to provide context and foster a deeper understanding of the language</li> <li>6- Real-World Application: Create opportunities for students to apply their English language skills in real-life situations. This can involve role-playing scenarios</li> <li>7- Continuous Practice: Emphasize the importance of regular practice to reinforce language skills and retain knowledge.</li> </ol>			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	2	Identify and understand 20 vocabulary words related to daily routines (e.g., wake up, get dressed, have breakfast, commute, work, study, relax, go to bed). Use the new vocabulary accurately in spoken and written contexts	Vocabulary Set Everyday Activities	Lecture, class discussions and readings.	Test comprehension and retention of new words.
Week 2	2	Describe travel experiences using the new vocabulary effectively	Vocabulary Set Travel Transportation	Interactive exercises	Written quizzes

Week 3	2	Discuss technology and its impact on daily life using the new vocabulary.	Technology and Gadgets	Interactive technology activities	Vocabulary quizzes
Week 4	2	Discuss health and wellness topics using the new vocabulary	Health and Wellness	Health and wellness articles Analyze articles on healthy living, nutrition, and	Vocabulary quizzes Test comprehension of health and wellness terms
Week 5	2	Discuss academic topics and processes using the new vocabulary	Vocabulary Set - Academic Educational Terms	Academic text analysis: Analyze academic articles textbook chapters	Vocabulary quizzes
Week 6	2	Discuss environmental issues and solutions using the new vocabulary	Environmental Vocabulary	Environmental news articles Analyze articles on current environmental	Environmental presentations
Week 7	2	Discuss business concepts and workplace scenarios using the new vocabulary	Business Workplace Jargon	Workplace simulations	Business writing
Week 8	2	Discuss art and cultural events using the new vocabulary.	Vocabulary Set - Art and Culture	Art and culture discussions:	Vocabulary quizzes
Week 9	2	Describe people and their personalities using the new vocabulary	Vocabulary Set - Personal Qualities and Character	Character analysis	Personality essays
Week 10	2	Discuss social issues and current events using the new vocabulary	Vocabulary Set - Social Issues and Current Events	News analysis	Current event presentation
Week 11	2	Discuss sports and recreational activities using the new vocabulary	Vocabulary Set - Sports and Recreation	Sports news articles	Vocabulary quizzes
Week 12	2	Describe natural landscapes and environmental issues using the new vocabulary.	Vocabulary Set - Nature and Environment	Nature documentaries	Nature descriptions
Week 13	2	Discuss relationships and family dynamics using the new vocabulary	Vocabulary Set - Relationships and Family	Relationship stories	Relationship presentations
Week 14	2	Demonstrate a comprehensive understanding of the vocabulary spoken and written contexts	Review Comprehensive Assessment	Vocabulary discussions	Final project
Week 15	2	Use the new vocabulary in context through speaking and writing exercises.	Vocabulary Set - Everyday Life	Written exercises to reinforce understanding	

<b>11. Course evaluation</b>				
2% daily activity 3% daily exam 5% report 30% mid-term exam 60% final exam				
<b>12. Learning and Teaching Resources</b>				
Required textbooks (curricular books, if any)			nothing	
Main references (sources)			"Teaching and Researching Listening" by Michael Ros	
Recommended books and references (scientific journals, reports...)			Developing Intercultural Language Materials" by Fré Mishan and Tamas Kiss	
Electronic References, Websites				