

Course Description Form

1. Course Name:					
Costing Accounting					
2. Course Code:					
3. Semester / Year:					
Second / Third					
4. Description Preparation Date:					
16 \ 2024					
5. Available Attendance Forms:					
Classroom					
6. Number of Credit Hours (Total) / Number of Units (Total)					
4/4					
7. Course administrator's name (mention all, if more than one name)					
Name: sama basim Mohamed Email: sama.basim@stu.edu.iq					
8. Course Objectives					
Course Objectives		1- Developing cost accounting thinking skills 2- Developing accounting skills 3- Enhancing capabilities in recording accounting entries 4- Enhancing accounting data analysis skills 5- Enhancing knowledge of types of accounts and accounting items 6- Enhancing the ability to know cost elements			
9. Teaching and Learning Strategies					
Strategy	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. 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. 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. 4-Technology Integration: Leverage technology tools and resources to enhance teaching and learning accounting. Introduce students to software applications for analyzing account data				
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1+2+3	12	Identify the components of Total Costs. Prepare cost sheet	components of Total Costs.	The lecture and ask some questions	Share and ask questions

4 +5 +6	12	.. Explain the methods of calculating cost I .Full costing method II .Variable costing method	methods of calculating cost	The lecture and ask s some question	Share and ask questions
7+8+9	12	Determine the meaning of labor. Distinguish between direct and indirect labor. Explain the concept of overtime paymer	Labor cost	The lecture and ask some questions	Share and ask questions
10+11+12	12	Prepare statement of gross wages and ne wages. Explain methods of calculating wages: a)Time Rate ,b)Piece Rate, c)Incentive method	methods of calculating wages	lecture with discussion	Share and ask questions
13+14+15	12	Determine classification of overheads. Determine basis of distribution. Compute overhead recovery rates	concept of overheads	The lecture and ask some questions	Show example 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)

Horkhorn cost accounting

Main references (sources)

Salah Mahdi Hadithi Cost Accounting

Course Description Form

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

Strategy	<ul style="list-style-type: none"> 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, 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. 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 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 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 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
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1 And Week 2	4	Financial Statements of Companies and their contribution	Companies Accounting	Lecture, exercises and examples.	Weekly test.
Week 3, week 4 and week 5	4	Integrated Companies, Concept, Accounting method integrate	Companies Accounting	Lecture, exercises and examples.	Weekly test.

Week 6, week 7, week 8	4	The consolidated financial statement	Companies Accounting	Lecture, exerci and examples.	Weekly test
Week 9, Week 10, Week 11 And week 12	4	Companies with partitions and Branches, Types of branches and Method accounted for, accounting of companies w partitions	Companies Accounting	Lecture, exerci and examples.	Weekly test
Week 13 And week 14	4	Long- term contraction, condition Of contracting, cost of contraction Accounting treatments for contraction	Companies Accounting	Lecture, exerci and examples.	Weekly test
Week 15	4	Financial Statements for Long- term contraction	Companies Accounting	Lecture, exerci and examples.	Weekly test
11. Course evaluation					
2% daily activity 3% daily exam 5% report 30% mid-term exam 60% final exam					
12. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			nothing		

1. Course name and code	Financial analysis
2. The program that goes into it	Google Classroom electronic program
3. Available attendance forms	Classroom and electronic classes
4.Semester	Chapter II
5.Number of study hours	five hours-Forty
6.Course teacher	Assistant Professor Mohammed Naeem Ajaj

1. :Course objectives

This course aims to enable the student to be a model of an accountant who is able to study and analyze the financial statements, understand them, and express his opinion about them in terms of the changes that occur

l statements and reports, which are outputs for economic Deepening the importance of financial decision makers, including investors, creditors, and financial analysts, who rely on these lists -and reports as inputs for financial analysis, which aims to provide indicators, ratios, and in nalyzes of accounting information in order to help stakeholders in making rational depth a . economic decisions

Presenting the results of the ratios he studied and the reasons for the changes occurring and .enabling him to make comparisons

2. Required learning outcomes and teaching, learning and assessment methods

deepening the student's understanding of the concept of :Knowledge and understanding l financial analysis, its tools, and their importance, training him on how to calculate financial ratios and indicators based on financial statements and reports and interpreting them, as well as training the student on how to prepare a cash flow statement and calculate its ratios and .indicators

specific skills: Through explanation, the student understands the -Subject financial statements in general, and through exercises, the student learns the method of financial analysis and the use of scientifically recognized financial ratios

Teaching and learning methods: using explanations, exercises, and financial ratios

3. Required learning outcomes and teaching, learning and assessment methods

deepening the student's understanding of the :Knowledge and understanding concept of financial analysis, its tools, and their importance, training him on how ratios and indicators based on financial statements and to calculate financial reports and interpreting them, as well as training the student on how to prepare a cash flow statement and calculate its ratios and indicators

specific skills: Through explanation, the student understands the -Subject financial statements in general, and through exercises, the student learns the method of financial analysis and the use of scientifically recognized financial ratios

Teaching and learning methods: using explanations, exercises, and financial ratios

Evaluation methods: discussion questions in addition to daily and monthly examinations

of explanation, exercises, and problems that Through the method :Thinking skills require calculation, thinking skills are achieved

Teaching and learning methods: explanation and asking discussion questions

-of-monthly and end Discussion questions in addition to : Evaluation methods
. semester exams

Adding evaluation marks for creative ideas: The student is given participation
.marks when answering discussion questions

Evaluation methods: The student is evaluated daily through discussion in lectures
.and through weekly and monthly tests

4. The most important sources of information about the program

**Prescribed books, Book One: Analysis and Discussion of Financial Statements,
.Hubaiti and Mr. Ziad Hashem Yahya–written by Dr. Qasim Mohsen Al
:Book TwoFinancial statement Analysis of .written by Dr. Saud Jiyad Thank you**

Course structure					
the week	hours	Name of the unit/course or subject	Required learning outcomes	road education	Evaluation method
1	3	<p>Introduction to :Chapter One financial statements and their main elements</p> <ul style="list-style-type: none"> ▪ reports and types of . financial statements ▪ The relationship between .the financial statements ▪ assets The vocabulary of liabilities , property and the nature of rights . each <p>Determinants of the statement of financial position as a source of information for users of financial statements</p>	Overview of financial statement analysis	Giving lectures and holding discussions	Ask questions and discuss the answers
2	3	<p>Tools ADO Financial Analysis and horizontal analysis of financial statements, its uses .and determinants</p> <ul style="list-style-type: none"> ▪ Financial ratios, their nature as an analytical tool, their advantages and .limitations ▪ s Disclosing the source and uses of funds 	An overview of the most important used in tools financial analysis and their uses	Giving lectures and holding discussions	Ask questions and discuss the answers
3	3	<p>Analysis of short :Chapter Two term lending -</p> <ul style="list-style-type: none"> ▪ Financial ratios used to analyze liquidity and its .determinants ▪ The concept of net working and its capital .uses 	Methods used in analyzing term-short lending	Giving lectures and holding discussions	Ask questions and discuss the answers
4	3	<ul style="list-style-type: none"> ▪ Receivables turnover rate 	Methods used in analyzing	Giving lectures and	Ask question

		<p>and average collection .period</p> <p>Inventory turnover rate and average collection .period</p> <p>The average operating cycle and its relationship to the liquidity .position</p>	term-short lending	holding discussions	s and discuss e th answers
5	3	<p>Analysis of :Chapter Three term lending-long</p> <p>Financial indicators and ratios that are used to evaluate the borrower's ability to repay in the . term long</p> <p>Calculating, interpreting and .determining debt ratios</p>	Methods used in analyzing term-long lending	Giving lectures and holding discussions	Ask questions and discuss the answers
6	3	<p>Calculating ownership percentages and their .implications</p> <p>The number of times interest is covered and its relationship to the borrower's ability to .service the debt</p> <p>The nature of potential obligations and their impact on the borrower's ability to repay term in the long</p>	Methods used in analyzing term-short lending	Giving lectures and holding discussions	Ask questions and discuss the answers
7	3	<p>Profitability :Chapter Four Analysis</p> <p>.Profitability indicators</p> <p>. voluntary strength</p>	Tools used in profitability analysis	Giving lectures and holding discussions	Ask questions and discuss the answers
8	3	The rate of return on investment, its main components and uses	Tools used in profitability analysis	Giving lectures and holding discussions	Ask questions and discuss the answers
9	3	Determinants of the rate of return on investment	knowledge Determinants	Giving lectures and	Ask question

		<p>of as measures and an performance indicator of profitability obsolescence , and asset different accounting the rate of on methods .return on investment</p>	of profitability	holding discussions	and s discuss the answers
10	3	<p>Financial leverage and the In influencing factors .rate of return on equity</p>	<p>knowledge Influencing the In factors rate of return .on equity</p>	Giving lectures and holding discussions	Ask question s and discuss the answers
11	3	<p>Cash flow - :Chapter Five statement and cash flow analysis The difference between net accounting income and net cash flows from .operations Preparing a statement of cash flows according to the indirect .and direct methods</p>	The general framework of the cash flow statement and its analyses	Giving lectures and holding discussions	Ask question s and discuss the answers
12	3	<p>Prepare a statement of cash flows according to the direct method Cash flow analysis</p>	Accounting principles and methods for preparing a statement of cash flows	Giving lectures and holding discussions	Ask question s and discuss the answers
13	3	<p>The impact of :Chapter Six different accounting methods on the analysis of financial statements Areas in which alternative methods of accounting .treatment are available</p>	Accounting methods and areas in financial statement analysis	Giving lectures and holding discussions	Ask question s and discuss the answers
14	3	<p>depreciation Differences in and and inventory methods on the their impact financial statements and .their main elements How to amend the financial statements to neutralize the pact of different accounting im methods on the elements of the .financial statements</p>	Explaining the fundamental differences in methods of calculating depreciation	Giving lectures and holding discussions	Ask question s and discuss the answers
15	3	Predicting financial	Methods used	Giving	Ask

		failure	to	predict financial failure	lectures and holding discussions	question s and discuss the answers
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Course description form

1-Course Name					
Specialized accounting systems/2					
2-Course Code					
3-Semester/year					
Second/third					
4-The date this description was prepared					
20/7/2024					
5-Available attendance forms					
Class/electronic					
6-hours (total)/total number of units Number of study					
4/4					
7-(Name of the course administrator (if more than one name is mentioned					
Name :Tahreer Salal rapaa Email : tahreer.alhumaydi@stu.edu.iq					
8-Course objectives					
Activities And properties Importance on information Students gain Economy in And its importance And hotels Agriculture Economic And a role Activities This is amazing nature to understand And nature on Resulting Problems to treat in Accountant Activities This is amazing properties sector Companies in followed Accounting Processors clarification Hotelier sector companies and Agricultural Belonging that International Standards More important statement Iraq in Apply it And how much And the hotel Agricultural sector to					Objectives of the study subject
9-Teaching and learning strategies					
And Modern means using Lectures And meet the explanation means Use questions on the answer when Roles exchange . H Blackboard on And writing Clarification					Strategies
10-Course structure					
the week	hours	Name of the unit or topic	Required learning outcomes	Learning method	Evaluation method
1	4	Activity Concept Agricultural And its characteristics	identification Methods requester Lands Leasing agricultural	the Giving lecture	exams the And Daily And oral Posts Safiya
2	4	to exploit Methods agricultural Lands	identification Methods requester Lands to exploit agricultural	the Giving lecture	exams the . And Daily And oral Posts Safiya
3	4	on Accounting Materials agricultural	identification On requester accounting Lands methods agricultural	Lecture and exercises	exams the . And Daily And oral Posts Safiya

4	4	the on Accounting The job humanitarian And work Automatic	identification How requester Costs Make lists agricultural	Lecture and practical examples	exams the . And Daily And oral Posts Safiya
5	4	Costs Lists agricultural	identification How requester Lists Preparation agricultural Costs	the Giving . lecture	exams the And Daily And oral Posts Safiya
6	4	Crops Accounts Agricultural	identification How requester Lists Preparation agricultural Crops	the Giving lecture	exams the . And Daily And oral Posts Safiya
7	4	Orchards Accounts the And gardens fruit	identification How requester a result show gardens activity And the fruit	a Giving . lecture	exams the And Daily And oral Posts Safiya
8	4	Education cattle	identification With requester calculations) Livestock (breeding	a Giving . lecture	exams the . And Daily And oral Posts Safiya
9	4	the job cattle	identification With requester calculations (work) livestock	the give .lecture	exams the . And Daily And oral Posts Safiya
10	4	Fattening cattle	identification With requester calculations) Livestock (fattening	a giving . lecture	exams the And Daily And oral Posts Safiya
11	4	Dairy cattle	identification With requester calculations (dairy) Livestock	a giving . lecture	exams the . And Daily And oral Posts Safiya
12	4	the accounts in Conclusion Facilities agricultural	identification How requester Lists Preparation agricultural Costs	Lecture and practical examples	exams the . And Daily And oral Posts Safiya
13	4	Activity Concept And its Hotelier characteristics	identification With requester on accountability Hotelier Activity	a Giving . lecture	exams the And Daily And oral Posts Safiya
14	4	the group Notebooks and processors	identification With requester on accountability	the Giving lecture	exams the And Daily And oral

		For Accounting Hotel operations	Hotelier Activity		Posts Safiya
15	4	measurement And Revenues the In expenses Hotelier activity	identification With requester on accountability Hotelier Activity	Giving the lecture	exams the And Daily And oral Posts Safiya
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, Wael Publishing House, Amman, .2001 Jordan			(references (sources Main		
			Recommended supporting books and references (scientific journals, reports)		
			Electronic references, websites		

Course description form

Course Name - ١	
Auditing techniques	
Course Code - ٢	
Semester/year - ٣	
The third 2023-2024	
The date this description was prepared - ٤	
1-6-2024	
Available attendance forms - ٥	
The class is in person	
Number of study hours (total)/total number of units - ٦	
4	
Name of the course administrator (if more than one name is mentioned) - ٧	
Name: M. Hamza Kazem Rashak Email : lecdhi36@alkadhumi-col.edu.iq	
Course objectives - ٨	
<ol style="list-style-type: none"> 1 . Developing thinking skills through auditing methods 2. Enhancing auditing skills 3. Strengthening audit capabilities 4. Promoting a culture of preserving public funds through auditing 5. Encouraging auditing practices 	Objectives of the study subject
Teaching and learning strategies - ٩	
<ol style="list-style-type: none"> 1. The student is committed to attending lectures in order to understand the material and participate in it, according to the study schedule . 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 . 	Strategies

<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>					
				Course - \ . structur e	
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Daily exams , assignments and posts	lecture Discussion and dialogue	Auditing: its concept, definition, objectives and types.	Definition of the concept of auditing	4	1
Daily exams , assignments and posts	Lecture, discussion and dialogue	Application theory framework: assumptions, concepts, general auditing standards (GAAS), procedures	Clarifying general auditing standards	4	2
Daily exams , assignments and posts	lecture Discussion and dialogue	Auditing, presentation of international auditing standards	Statement of international auditing standards	4	3
Daily exams , assignments and posts	Lecture, discussion and dialogue	Impartiality and independence, auditor rights, auditor duties, auditor responsibilities, express function Opinion and fair presentation of financial statements	Clarifying the auditor's duties	4	4
Daily exams , assignments and posts	lecture Discussion and dialogue	And cheating, applied cases	Statement of fraud cases	4	5
Daily exams , assignments and posts	Lecture, discussion and dialogue	Planning the audit process, preliminary procedures, audit program, auditor's working papers, errors and fraud, types of errors, concepts, auditor's	Definition of the audit planning process	4	6

		responsibility for discovering errors			
Daily exams , assignments and posts	lecture Discussion and dialogue	The auditor's responsibility is to examine the internal control system	Acknowledgment of responsibility and examination of the control system	4	7-8
Daily exams , assignments and posts	Lecture, discussion and dialogue	The internal control system in light of the electronic operation of data, components of the computerized internal control system, evidence in auditing, methods of obtaining evidentiary evidence.	Definition of internal control system	4	9
Daily exams , assignments and posts	lecture Discussion and dialogue	Factors affecting the quantity and sufficiency of evidentiary evidence	An explanation of the factors affecting the evidence	4	10
Daily exams , assignments and posts	Lecture, discussion and dialogue	Internal auditing: its concept, definition, objectives, internal auditing standards, aspects of the relationship	Definition of internal audit	4	11
Daily exams , assignments and posts	lecture Discussion and dialogue	The difference between internal audit and external audit.	Explain the difference between the two audits	4	12
Daily exams , assignments and posts	Lecture, discussion and dialogue	Ethics and conduct of the auditing profession, qualities and qualifications of the auditor.	Definition of professional conduct	4	13
Daily exams , assignments and posts	lecture Discussion and dialogue	The auditor's report on the audit process, the concept of the report, the main characteristics of the quality of the auditor's report, the nature of the auditor's opinion and its types..	Clarifying the auditor's report and the concept of the report	4	14
Daily exams , assignments and posts	Lecture, discussion and dialogue	Auditing and controlling cash assets, cash register, bank, and receivable notes	Defining how to control cash assets	4	15
		11- Course evaluation			
				2% daily activity 3% daily exam 5% report 30% mid-term exam	

		60% final exam
	Learning and teaching resources-۱۲	
	nothing	Required textbooks (methodology, if any)
	Arens and James	Main references (sources)
	nothing	Recommended supporting books and references (scientific journals, reports)
	nothing	Electronic references, websites

Course Description Form

1. Course Name:	
Electronic accounting applications2	
2. Course Code:	
3. Semester / Year:	
The Second / 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	
Course Objectives	<ul style="list-style-type: none"> • Understanding the Basics of Electronic Accounting • Acquiring Skills in Using Accounting Software • Preparing and Processing Financial Reports Electronically • Understanding Integration Between Accounting Systems and Other Systems • Enhancing Security and Privacy in Electronic Accounting • Applying International Accounting Standards in an Electronic Environment • Analyzing Financial Data Using Electronic Analysis Tools • Staying Updated on Recent Developments in Electronic Accounting • Developing Practical and Applied Skills • Enhancing Critical Thinking and Problem-Solving
9. Teaching and Learning Strategies	

<p>Strategy</p>	<ol style="list-style-type: none"> 1. Hands-On Learning: <ul style="list-style-type: none"> ○ Using Accounting Software: Allocate class time to teach students how to use electronic accounting software. ○ Simulation Projects: Organize simulation projects where students create financial accounts for fictional companies and perform all necessary accounting operations using electronic accounting software. 2. Project-Based Learning: <ul style="list-style-type: none"> ○ Developing Long-Term Projects: Assign students projects that simulate real-world accounting processes, such as preparing monthly or annual financial reports, providing financial consulting for small businesses. ○ Solving Real-World Problems: 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. 3. Collaborative Learning: <ul style="list-style-type: none"> ○ Teamwork: Organize student teams to work together on electronic accounting projects, fostering collaboration and sharing of knowledge and experiences. ○ Group Discussions: Encourage students to share their experiences with accounting software and discuss challenges and possible solutions. 4. Instructor-Led Training: <ul style="list-style-type: none"> ○ Guided Lessons: Provide comprehensive instructional lessons on the basics of using accounting software, including how to set up accounts and generate reports. ○ Direct Technical Support: Offer direct technical support and answer student questions during practical lessons to ensure full understanding of concepts and applications. 5. Example-Based Learning: <ul style="list-style-type: none"> ○ Case Studies: Use real-life case studies from companies using electronic accounting to explain how to apply accounting concepts with technology. ○ Analyzing Common Errors: Present examples of common errors in electronic accounting and explain how to avoid and correct them. 6. Feedback-Based Learning: <ul style="list-style-type: none"> ○ Continuous Assessment: Provide ongoing assessments of students' performance on practical tasks and projects, with detailed feedback to improve their skills. ○ Review Sessions: Organize review sessions after each project or task to analyze and correct errors. <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>
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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"> Understanding the concept of foreign and local currencies Adding currencies and their settings in the Amin program Setting and updating exchange rates Perform accounting operations in multiple currencies 	Add currencies	Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework
Week 2	3			Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework
Week 3	3	<ul style="list-style-type: none"> Understanding the role of customer reports Using the Secretary program to prepare reports Customer data analysis Customer Relationship Management Make data-driven decisions Adjust report settings 	Customer reports	Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework
Week 4	3			Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework
Week 5	3			Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework
Week 6	3			Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework
Week 7	3	<ul style="list-style-type: none"> Understanding the movement of materials Preparing and creating reports Data analysis Integration with other processes Manage inventory effectively 	Material movement reports	Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework
Week 8	3			Theoretical Lectures Practical Lectur Practical Traini	Discussion Oral tests- Practical exercise Practical homework

Week 9	3	<ul style="list-style-type: none"> • Understanding the concept of inventory • Create inventory reports • Analysis of inventory results • Integration with other processes 	Inventory reports	Theoretical Lectures Practical Lectures Practical Training	Discussion Oral tests- Practical exercise Practical homework
Week 10	3			Theoretical Lectures Practical Lectures Practical Training	Discussion Oral tests- Practical exercise Practical homework
Week 11	3	<ul style="list-style-type: none"> • Understanding the concept of profit • Preparing earnings reports • Profit Analysis • Using reports to make decisions 	Earnings reports	Theoretical Lectures Practical Lectures Practical Training	Discussion Oral tests- Practical exercise Practical homework
Week 12	3			Theoretical Lectures Practical Lectures Practical Training	Discussion Oral tests- Practical exercise Practical homework
Week 13	3	<ul style="list-style-type: none"> • Understanding the concept of powers • User Setup • Classification of powers • Role and Function Management • Data Protection and Confidentiality 	Determine the power	Theoretical Lectures Practical Lectures Practical Training	Discussion Oral tests- Practical exercise Practical homework
Week 14	3	<ul style="list-style-type: none"> • Understanding the concept of ledger and journal • Preparing and analyzing reports • Financial balance monitoring 	ledger journal	Theoretical Lectures Practical Lectures Practical Training	Discussion Oral tests- Practical exercise Practical homework
Week 15	3	<ul style="list-style-type: none"> • Understanding Basic Financial Statements • Preparing financial statements • Financial performance analysis 	Financial statements	Theoretical Lectures Practical Lectures Practical Training	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)					
12. Learning and Teaching Resources					

Required textbooks (curricular books, if any)	nothing
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

1. Course Name:	
Research Methodology	
2. Course Code:	
3. Semester / Year:	
the second / Third	
4. Description Preparation Date:	
1-6-2024	
5. Available Attendance Forms:	
classroom / Electronic lesson	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2/3	
7. Course administrator's name (mention all, if more than one name)	
Name :Dr. Rasheed Hameed M. Email: Rasheed.alhmel @stu.edu.iq	
8. Course Objectives	
Course Objectives	<ol style="list-style-type: none"> 1. Develop critical thinking skills 2. Enhance research skills 3. Foster problem-solving abilities 4. Promote scientific literacy 5. Encourage ethical research practices 6. Enhance data analysis skills 7. Prepare for advanced studies and careers
9. Teaching and Learning Strategies	
	1- Active Learning: Encourage active participation by incorporating interactive

Strategy	<p>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.</p> <ol style="list-style-type: none"> 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, 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. 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 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 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 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
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	2	Understand the importance of research methodology in scientific inquiry and its role in generating reliable knowledge	Introduction to Research Methodology	Lecture, class discussion, and readings.	Quiz on key concepts and principles.
Week 2	2	Identify and differentiate between various research designs (e.g., experimental, correlational, qualitative) and their appropriate applications.	Research Design	Lecture, case studies, and group activities	Group presentation on different research designs.

Week 3	2	Formulate clear and focused research questions and hypotheses that guide the research process.	Research Questions and Hypotheses	Lecture, examples, and group exercises.	Individual written assignment on developing research questions and hypotheses.
Week 4	2	Evaluate different sampling techniques and understand their implications for generalizability and representativeness in research studies	Sampling Techniques	Lecture, examples, practical exercises.	In-class group activity on selecting appropriate sampling techniques
Week 5	2	Explore and apply various data collection methods quantitative research, such as surveys, experiments, observational studies.	Data Collection Methods (Quantitative)	Lecture, demonstrations and hands-on practice.	Individual or group assignment designing quantitative data collection plan
Week 6	2	Examine and employ qualitative data collection methods, including interviews, focus groups, and ethnography, for in-depth understanding and exploration of research phenomena.	Data Collection Methods (Qualitative)	Lecture, examples, role-playing activities.	Individual or group assignment designing a qualitative data collection plan.
Week 7	2	Learn and apply statistical analysis techniques, such as descriptive statistics, inferential statistics, and hypothesis testing, to analyze quantitative research data	Data Analysis Techniques (Quantitative)	Lecture, software demonstrations and hands-on data analysis.	Individual or group assignment analyzing quantitative research data
Week 8	2	Understand and utilize qualitative data analysis techniques, such as thematic analysis, content analysis, and grounded theory, to derive meaningful insights from qualitative data.	Data Analysis Techniques (Qualitative)	Lecture, examples, hands-on practice using qualitative analysis software.	Individual or group assignment analyzing qualitative research data.
Week 9	2	Recognize and adhere to ethical principles and guidelines for research, including informed consent, confidentiality, and responsible	Research Ethics	Lecture, case studies, ethical dilemma discussions.	Group presentation on ethical considerations in research.

		data handling			
Week 10	2	Conduct a comprehensive literature review, critically evaluate existing research, and synthesize relevant literature to support the research study	Literature Review	Lecture, examples, hands-on literature review exercises.	Individual or group assignment conducting a literature review
Week 11	2	Develop a well-structured research proposal, including problem statement, research objectives, methodology, expected outcomes.	Research Proposal Development	Lecture, workshop-style sessions, and peer feedback.	Individual research proposal submission evaluation.
Week 12	2	Effectively present research findings using appropriate data visualization techniques, such as tables, graphs, and charts.	Data Presentation Visualization	Lecture, examples, hands-on practice with data visualization	Individual or group assignment creating data visualizations
Week 13	2	Assess and enhance the validity and reliability of research studies through appropriate measures and techniques	Research Validity and Reliability	Lecture, examples, critical analysis research studies.	In-class group activity on evaluating the validity and reliability of research studies
Week 14	2	Communicate research findings effectively through oral presentations, written reports, and academic publications	Research Communication And Dissemination	Lecture, presentations, and peer review exercises.	Individual or group presentation research findings.
Week 15	2	Evaluate the research project's strengths, limitations, and implications, and reflect on overall research process continuous improvement	Research Project Evaluation and Reflection	Reflective discussions, self-assessment, and feedback sessions. Individual reflection paper on the research project	

11. Course evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)

nothing

Main references (sources)

Ahmed Badr, Principles of Scientific

	Research, Dar Al-Maaref, Kuwait
Recommended books and references (scientific journals, reports...)	<ul style="list-style-type: none">- Al-Maghrabi, Muhammad Kamel, Scientific Research Methods, Amman/2002- Kamal Dashli, Scientific Research Methodology, Damascus, 2016
Electronic References, Websites	https://www.sciencedirect.com/journal/international-journal-of-information-management