

الجامعة التقنية الجنوبية

الكلية التقنية ذي قار

قسم تقنيات المحاسبة

المرحلة الرابعة

النظام السنوي للعام الدراسي 2023-2024

" نماذج وصف المقررات الدراسية "

Course Description Form

1. Course Name:	
Managerial accounting	
2. Course Code:	
3. Semester / Year:	
"Annual / Fourth	
4. Description Preparation Date:	
1-6-2024	
5. Available Attendance Forms:	
classroom /	
6. Number of Credit Hours (Total) / Number of Units (Total)	
30	
7. Course administrator's name (mention all, if more than one name)	
Hayder khalaf khazal hayderkh91@gmail.com	
8. Course Objectives	
Course Objectives	<ol style="list-style-type: none"> 1. Financial Performance Analysis and Evaluation: Understanding how to analyze and evaluate the financial performance of companies. 2. Budget Planning: Acquiring skills in preparing and planning budgets. 3. Decision Making: Developing the ability to make informed financial decisions. 4. Cost Management: Learning how to manage and reduce operational costs. 5. Investment Evaluation: Understanding how to evaluate investments and financial projects. 6. Cost-Benefit Analysis: Learning how to analyze costs and benefits to make economic decisions. 7. Financial Reporting: Acquiring skills in preparing and presenting financial reports. 8. Profitability Analysis: Understanding how to analyze and evaluate the profitability of companies. 9. Financial Risk Management: Developing the ability to identify and manage financial risk

9. Teaching and Learning Strategies

Strategy	<ul style="list-style-type: none"> • Project-Based Learning <ul style="list-style-type: none"> • Students can work on real or simulated projects related to managerial accounting, allowing them to apply theoretical concepts in practical contexts. • Case Studies <ul style="list-style-type: none"> • Analyzing and studying real-life cases help students understand how to apply managerial accounting principles in real-world situations. • Collaborative Learning <ul style="list-style-type: none"> • Encouraging students to work in groups to solve problems enhances their collaboration skills and deepens their understanding of the subject. • Use of Technology <ul style="list-style-type: none"> • Using accounting software and applications to provide hands-on practical experience for students. • Using computer simulations to illustrate complex scenarios. • Interactive Lectures <ul style="list-style-type: none"> • Incorporating questions and discussions within lectures to make them more interactive and engaging. • Continuous Assessment <ul style="list-style-type: none"> • Conducting short and regular tests to measure students' progress and understanding of the material. • Providing immediate and personalized feedback to help students improve their performance. • Practical Training <ul style="list-style-type: none"> • Arranging internships in companies and organizations to give students the opportunity to gain practical experience in the field of managerial accounting.
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	3	Concept of Managerial Accounti	Introduction	Lecture and	Test on Conce

		Main Purposes, Relations Between Managerial Accounting and Other Sciences		Classroom Discussion, Readings	and Principles
Week 2	3	Cost Behavior, Difference Between Cost Expense Loss, Direct Cost and Indirect Cost, Fixed and Variable Cost	Study of Cost Behavior and Variations	Lecture and Studies	Individual or Group Assignment
Week 3	3	Controllable and Uncontrollable Costs, Relevant and Irrelevant Costs, Opportunity Cost, Standard Cost	Costs and Their Types	Lecture, Examples, and Group Exercises	Individual or Group Assignment
Week 4	3	4-5. Cost-Volume-Profit Relations, Cost Drivers, and Revenues	Break-Even Point	Lecture, Examples, and Practical Exercises	Written Exam
Week 5	3	4-5. Cost-Volume-Profit Relations, Cost Drivers, and Revenues	Profit-Cost Relationships	Lecture and Demonstrations	Written Exam
Week 6	3	Break-Even Point, Pricing Decision Point About Price and Cost	Break-Even	Lecture and Examples	Written Exam
Week 7	3	Best Environmental Practices Differential Analysis	Differential Analysis	Lecture and Presentations	Individual or Group Assignment
Week 8	3	Margin of Safety, Profit Volume Charts	Safety Margin	Lecture, Examples, and Practical Application	Individual or Group Assignment
Week 9	3	Multiple Products and Analysis Best Environmental Practices	Sales Mix	Lecture, Case Studies, and	Individual or Group Assignment

				Discussions	
Week 10	3	<ul style="list-style-type: none"> • Costs Relevant to Decisions, Differential Cost Concepts, Sunk Cost • 	Decisions	Lecture, Examples, Practical	Individual or Group Assignment
Week 11	3	Short-Term Decision	Make or Buy Decisions	Lecture, Examples, Practical	Individual or Group Assignment
Week 12	3	Make or Buy Decision	Retaining a Product Line	Lecture, Examples, Practical	Individual or Group Assignment
Week 13	3	Adding or Dropping a Product Line and Pricing Decision	Resource Allocation	Lecture, Examples, Practical	Individual or Group Assignment
Week 14	3	Allocation of Scarce Resources	Budget Concepts	Lecture, Examples, Practical	Individual or Group Assignment
Week 15	3	Concept of Budget and Advantages, Importance of Budget for Control and Performance Evaluation	Sales Budget	Lecture, Examples, Practical	Individual or Group Assignment
Week 16	3	Sales Budget and Production Budgets	Raw Materials Budget	Lecture, Examples, Practical	Individual or Group Assignment
Week 17		Materials Purchase Budget	Labor Budget	Lecture, Examples, Practical	Individual or Group Assignment
Week 18		Direct Labor Budget, Manufacturing Overhead Budget	Inventory Budget	Lecture, Examples, Practical	Individual or Group Assignment
Week 19		Inventory Budget, Sales Budget, Administrative Budget, Income Statement Budget	Comprehensive Budget	Lecture, Examples, Practical	Individual or Group Assignment
Week 20		Cash Budget	Flexible Budget	Lecture, Examples, Practical	Individual or Group Assignment
Week 21		Flexible Budget and Standard Costing	Capital Budgeting	Lecture, Examples, Practical	Individual or Group Assignment

Week 22		22-23. Capital Budgeting: Definition and Stages of Capital Budgeting	Capital Budgeting	Lecture, Example and Practical	Individual Group Assignment
Week 23	3	22-23. Capital Budgeting: Definition and Stages of Capital Budgeting	Investment Evaluation	Lecture, Example and Practical	Individual Group Assignment
Week 24	3	24-25. Investment Evaluation Methods: Payback, Average Accounting Return, Discounted Payback Method	Investment Evaluation	Lecture, Example and Practical	Individual Group Assignment
Week 25	3	24-25. Investment Evaluation Methods: Payback, Average Accounting Return, Discounted Payback Method	Discounted Payback Method	Lecture, Example and Practical	Individual Group Assignment
Week 26	3	Net Present Value (NPV) and Internal Rate of Return (IRR)	Net Present Value (NPV)	Lecture, Example and Practical	Individual Group Assignment
Week 27		Evaluation Under Investment Income Tax	Evaluation Under Tax	Lecture, Example and Practical	Individual Group Assignment
Week 28	5	Responsibility Accounting: Concepts and Purposes	Responsibility Accounting	Lecture, Example and Practical	Individual Group Assignment
Week 29	3	• Responsibility Centers: Cost Centers, Profit Centers, Investment Centers	Responsibility Centers	Lecture, Example and Practical	Individual Group Assignment
Week 30	3	Performance Evaluation through Responsibility Accounting	Performance Evaluation	Lecture, Example and Practical	Individual Group Assignment

11. Course evaluation

2% daily activity
3% daily exam
5% report
40% mid-term exam
50% final exam

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)

nothing

Main references (sources)	<p>كتاب المحاسبة الادارية الطبعة ١٧ ٢٠٢١ للمؤلف كارسون Managerial Accounting ١٧e ٢٠٢١ Ray H. Garrison Eric W. Noreen Peter C. Brewer</p>
Recommended books and references (scientific journals, reports...)	<p>كتاب محاسبة التكاليف للمؤلف هوركرن طبعة ١٧ Horngren's cost accounting : a managerial emphasis ١٧th g ٢٠٢١ Madhav V. Rajan; Srikant M. Datar</p>
Electronic References, Websites	

Course description form

1-Course Name					
International accounting					
2-Course Code					
3-Semester/year					
Fourth					
4-The date this description was prepared					
20/7/2024					
5-Available attendance forms					
Class/electronic					
6-total number of units/(Number of study hours (total					
3/4					
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					
knowledge from requester Enable .1- International Accounting Nature 2- Accounting Systems in the difference Reasons . 3 -International H Accountant Categories 4-Accountant And coordination Compatibility -				Objectives of the study subject	
9-strategies Teaching and learning					
For the topic Theoretical the side With an explanation New Topics start . 1-environment reality from With examples Strengthen it And . Business 2-from Many presentation during from Practical the side to explain Examples 3-tools As a credit means Different Approval during from Subject to explain . And Progressive the offer matters Solution With their Share And Exercises to solve the opportunity Students Giving . 4-Their questions Subtract And thoughts 5- For the requester to understand to guarantee Daily Exams Procedure . . . material				Strategies	
10-Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
exams the And oral Daily Posts And Safiya	the Giving lecture	Accounting And the International works International	identification Naturally requester And goals Accounting International	3	1+2

exams the . And oral Daily Posts And Safiya	the Giving lecture	difference impact Systems Accounting	difference clarification Variables on Environmental Accounting	3	3
exams the . And oral Daily Posts And Safiya	Lecture and exercises	Categories Accounting International	With the definition classifications Accounting And organize Financial Reporting	3	4+5
exams the . And oral Daily Posts And Safiya	Lecture and practical examples	Organizations Accounting International	identification With requester organizations Accounting International	3	6
exams the And oral Daily Posts And Safiya	the Giving . lecture	council Publications Standards Accounting International	to broaching council Publications Accounting Standards International	3	7+8
exams the . And oral Daily Posts And Safiya	the Giving lecture	Exchange establish The foreigner	on Accounting Transactions Foreign In currency	3	9 +10+11
exams the And oral Daily Posts And Safiya	a Giving . lecture	the Transactions Foreign currency	on Accounting Transactions Foreign In currency	3	13+12
exams the . And oral Daily Posts And Safiya	a Giving . lecture	\ Current method non The current one	. Lists translation Stomach Finance Foreign In currency	3	14+15
exams the . And oral Daily Posts And Safiya	the give lecture	Cash method	Lists translation Stomach Finance Foreign In currency	3	16+17
exams the And oral Daily Posts And Safiya	a giving . lecture	Cash not method	Lists translation Stomach Finance Foreign In currency	3	18+19
exams the . And oral Daily Posts And Safiya	a giving . lecture	Temporary method - the average The current one	Lists translation Stomach Finance Foreign In currency	3	20+21
exams the . And oral Daily Posts And Safiya	Lecture and practical examples	in Inflation impact Companies	the on Accounting in changes General Yes The level For prices	3	22+23
exams the And oral Daily Posts And Safiya	a Giving . lecture	Hedging accounting	identification requester Understandably Hedging accounting	3	24+25

exams the And oral Daily Posts And Safiya	the Giving lecture	And Compatibility monotheism Accountant And International standards Accounting	The concept of And compatibility monotheism Accountant And International Accounting standards	3	26+27+ 28
exams the And oral Daily Posts And Safiya	Giving the lecture	Applied Study cases around Brief Standards And Accounting Financial reporting International	Student understanding of Study situations around Brief Applied Accounting Standards And reporting International Financial	3	29+30

11-Course evaluation -

Daily activity % 2
daily exam %3
report %5
one Chapter exam % 20
one Chapter exam % 20
ultimate exam % 50

12-Learning and teaching resources

. Dr International Accounting -) Able slave I will stay Improver Timothy Douppnik , International Accounting	(Required textbooks (methodology, if any
. Dr . M . a International Accounting - Debra C. Jeter, Advanced) Almaini Saad Accounting	(references (sources Main
	Recommended supporting books and references (scientific journals, reports)
e And offices Th Search Engines And global Local	Electronic references, websites

Course Description Form

١. Course Name:	
Advanced costs Accounting	
٢. Course Code:	
٣. Semester / Year:	
the fourth	
٤. Description Preparation Date:	
١/١٠/٢٠٢٣	
٥. Available Attendance Forms:	
classroom	
٦. Number of Credit Hours (Total) / Number of Units (Total)	
4	
٧. Course administrator's name (mention all, if more than one name)	
Name : mohammed adhab jasim Email: mohammed.adhab@yahoo.com	
٨. Course Objectives	
Course Objectives	<ol style="list-style-type: none"> ١. Explain the uses of cost accounting data. ٢. Identify the three basic elements of manufacturing costs. ٣. Illustrate basic cost accounting procedures. ٤. Explain the characteristics and purposes of cost accounting. ٥. Describe the flow of costs in a job order cost system. ٦. Explain the nature and importance of a job cost sheet. ٧. Understand who uses process cost systems. ٨. Explain the similarities and differences between job order cost and process cost systems. ٩. Explain the flow of costs in a process cost system. ١٠. Distinguish between a standard and a budget. ١١. Identify the advantages of standard costs. ١٢. Identify the splitoff point in a joint-cost situation and distinguish joint products from byproducts ١٣. Explain why joint costs are allocated to individual products

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9. Teaching and Learning Strategies

Strategy	<ul style="list-style-type: none"> ١- 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. ٢- Problem-Based Learning: Present students with real or simulated research problems and challenges. Guide them through the process of identifying research questions, designing methodologies, ٣- 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. ٤- 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 ٥- 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 ٦- 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 ٧- 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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١٠. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	4	Cost concept, objectives, functions, benefits of cost accounting, distinction between cost control and cost reduction.	Chapter1: Introduction to Cost Accounting	Lecture, class discussion, and readings.	Quiz

Week 1-2	4	Concept of job costing, basic features of job costing, advantages of job costing, procedure of cost accounting	Chapter1: Introduction to Cost Accounting	Lecture, case studies, and group activities.	Quiz
Week 2-4	4	Predation of job cost card, meaning of job Ticket, usefulness of job Ticket, form of job cost card and Ticket	Chapter2: Job Order Cost System	Lecture, examples, and group exercises.	Quiz
Week 4-6	4	Predation cost sheet for job order costing.	Chapter2: Job Order Cost System	Lecture, examples, and practical exercises.	Quiz
Week 6-7	4	Concept of process costing, basic features of process costing, procedure of process costing	Chapter3: Process Cost System	Lecture, demonstrations, and hands-on practice.	Quiz
Week 7-8	4	Distinction between job costing and Process costing, classification of cost by process	Chapter3: Process Cost System	Lecture, examples, and role-playing activities.	Quiz
Week 8-10	4	Specimen of process Account, transfers the cost of output, calculate Average cost pre unit	Chapter3: Process Cost System	Lecture, software demonstrations, and hands-on data analysis.	Quiz
Week 10-12	4	Meaning of normal loss, calculate number of unite of expected normal loss, treatment of normal loss	Chapter3: Process Cost System	Lecture, examples, and hands-on practice using qualitative analysis software.	Quiz
Week 12-14	4	Meaning of Abnormal loss, calculate number of units of Abnormal loss, calculate the cost of Abnormal loss	Chapter3: Process Cost System	Lecture, case studies, and ethical dilemma discussions.	Quiz
Week14-16	4	Definition standard, standard cost, estimated costing versus standard costing, Historical cost versus standard costing, standard cost versus budgetary	Chapter4: Standard Costs	Lecture, examples, and hands-on literature review exercises.	Quiz

Week16-17	4	Advantages of standard costing, limitation of standard costing, determination of standard cost	Chapter4: Standard Costs	Lecture, workshop-style sessions, and peer feedback.	Quiz
Week17-19	4	Material cost variances: <ul style="list-style-type: none"> • Direct material cost variance ((DMCV)) • Direct material Mix variance ((DMMV)) Direct material price variance ((DMPV))	Chapter4: Standard Costs	Lecture, examples, and hands-on practice with data visualization	Quiz
Week19-21	4	Labor cost variances: <ul style="list-style-type: none"> • Direct labor cost variance • Direct labor mix variance Direct labor rate variance	Chapter4: Standard Costs	Lecture, examples, and critical analysis of research studies.	Quiz
Week21-23	4	Overhead variance: <ul style="list-style-type: none"> • Total fixed overhead variance • Total variable overhead variance • Variable overhead efficiency variance Total overhead variance	Chapter4: Standard Costs	Lecture, presentations, and peer review exercises.	Quiz
Week23-25	4	Sales variance: <ul style="list-style-type: none"> • Sales variance • Sales value volume variance Sales value price variance	Chapter4: Standard Costs	Lecture, presentations, and peer review exercises	Quiz
Week 25-27	4	Joint products and by-products, concept and features of joint products <ul style="list-style-type: none"> • Accounting for joint products • methods of Apportioning costs over joint product: 	Chapter5: Joint Products and Byproducts	Lecture, presentations, and peer review exercises	Quiz

		١- Physical method ٢- Average unit cost method ٣- Contribution margin method			
Week 27-28	4	By-products Concept and features, distinction between joint product and by-product, Accounting for by-product.	Chapter5: Joint Products and Byproducts	Lecture, presentations, and peer review exercises	Quiz
Week 28-30	4	Concept of activity based costing, distinction between traditional approach and activity based costing approach, practical steps in activity based costing.	Chapter5: Joint Products and Byproducts	Lecture, presentations, and peer review exercises	Quiz

11. Course evaluation

2% daily activity
 3% daily exam
 5% report
 40% mid-term exam
 50% final exam

١٢. Learning and Teaching Resources

Required textbooks (curricular books, if any)	nothing
Main references (sources)	Advanced costs Accounting dr. hashim ali hashim 2023 Managerial Accounting Donald e. kieso phd cpa 2018
Recommended books and references (scientific journals, reports...)	Advanced costs Accounting dr. hashim ali hashim 2023 Managerial Accounting Donald e. kieso phd cpa 2018
Electronic References, Websites	Non

Course Description Form

1. Course Name:	
Accounting theory	
2. Course Code:	
3. Semester / Year:	
fourth	
4. Description Preparation Date:	
1-6-2024	
5. Available Attendance Forms:	
classroom / Electronic lesson	
6. Number of Credit Hours (Total) / Number of Units (Total)	
90	
7. Course administrator's name (mention all, if more than one name)	
Name :hassan. A saud Email: hassan.a.saud21.utq.edu.iq	
8. Course Objectives	
Course Objectives	Introducing the student to the history of accounting practice, the concept of accounting theory, the conceptual framework of financial accounting, scientific research methodologies for formulating accounting theory, the concept of accounting measurement and disclosure, as well as introducing the student to the concept of accounting income and economic income, as well as measuring the financial position.
9. Teaching and Learning Strategies	

Strategy	<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. 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	3	Knowledge of the historical framework for the development of accounting thought	The nature of accounting and its role as an information system	Lecture, class discussion, and readings.	Quiz on key concepts and principles.
Week 2	3	The origins of accounting and historical development	The origins of accounting and historical development	Lecture, case studies, and group activities	Group presentation
	6	Definition: Defining the basic	The concept	Lecture,	Individual

Week 3+4		vocabulary of accounting theory, conceptual framework, and concept of accounting theory	accounting theory	examples, and group exercises.	written assignment on developing
Week 5	3	Generally accepted accounting assumptions and principles	Generally accepted accounting assumptions and principles	Lecture, examples, and practical exercises.	In-class group activity
Week 6	3	Scientific components of accounting measurement: Scientific components of accounting measurement, the concept of measurement process, measurement steps, measurement methods	Accounting measurement theory	Lecture, demonstrations	Individual or group assignment
Week 7	3	The media components of accounting measurement (the media content of accounting reports, the effects of the media function of accounting on the accounting measurement system.	Media components of accounting measurement)	Lecture, examples	Individual or group assignment
Week 8	3	Accounting measurement sources of bias, forms of bias	Accounting measurement bias sources of bias, forms of bias	Lecture,	Individual or group assignment analyzing
Week 9	3	The theoretical framework of accounting for economic inflation, the concept of capital preservation, the concept of purchasing power, the monetary unit.	Problems of accounting measurement periods of economic inflation	Lecture, examples, and	Individual or group assignment analyzing
Week 10	3	Approaches to adjusting accounting measurement in periods of economic inflation: the approach of adjusting the historical cost, current value approach	Approaches to adjusting accounting measurement periods of economic inflation	Lecture, case studies	Group presentation
Week 11+12	6	Measuring revenues, the historical development of the revenue concept, and the timing of revenue recognition	Principles of measuring accounting income	Lecture, examples	Individual or group assignment
Week 13	3	Expense components, measurement and recognition	Expense components of measurement and recognition	Lecture,	
Week 14+15	6	Measuring income and financial position	Measuring income and financial position	Lecture, examples, and visualization	Individual or group assignment

Week 16+17	6	Measuring liabilities and equity	Measuring liabilities and equity	Lecture, examples, and	In-class group activity
Week 18+19	6	The concept and foundations disclosure and types of disclosure	The concept foundations disclosure and type disclosure	Lecture,	Individual or group presentation on
Week 20+21	6	Disclosure of accounting policies and supplementary information	Disclosure accounting policies and supplementary information	Reflective discussions, self-assessment,	
Week 22+23+3+24	9	The concept of the process merging information into traditional methods of merging	The concept of process of merging information in traditional methods merging	Reflective discussions, self-assessment,	
Week 25+26+7	9	Separate, associated and joint companies	Applications associated companies	Reflective discussions, self-assessment,	
Week 28+29+0	9	Holding and subsidiary companies disclose consolidated financial statements and external influence on reporting	Applications associated companies	Reflective discussions, self-assessment,	

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)	The theoretical foundation of professional accounting practices in the areas of measurement, presentation and disclosure, Muhammad Matar
Recommended books and references (scientific journals, reports...)	- Accounting Theory, Walid Naji Al-Hayali - 3- Accounting Theory, Richard Schroeder and others, Arabized by Khaled Ali Ahmed and others.

Course description form

Course Name -1	
Financial Supervision	
Course Code -2	
Semester/year -3	
Fourth 2023-2024	
The date this description was prepared -4	
1-6-2024	
Available attendance forms -5	
The class is in person	
Number of study hours (total)/total number of units -6	
3	
Name of the course administrator (if more than one name is mentioned) -7	
Name: M. Hamza Kazem Rashak Email : lecdhi36@alkadhum-col.edu.iq	
Course objectives -8	
<ol style="list-style-type: none"> 1 . Developing supervisory thinking skills 2. Enhancing oversight skills 3. Strengthening oversight capabilities 4. Promoting a culture of preserving public funds through oversight 5. Encouraging oversight practices 	<p style="text-align: center;">Objectives of the study subject</p>
Teaching and learning strategies -9	
<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 . 	<p style="text-align: center;">Strategies</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>					
					Course -10 structure
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	Basic concepts in financial control	Introducing the student to the concept of financial control	3	1
Daily exams , assignments and posts	Lecture, discussion and dialogue	Fundamentals of financial control	Explaining the foundations of oversight	3	2
Daily exams , assignments and posts	lecture Discussion and dialogue	Basic standards of financial control	Clarifying control standards	3	3
Daily exams , assignments and posts	Lecture, discussion and dialogue	Types of financial control	Explain the types of oversight	3	4
Daily exams , assignments and posts	lecture Discussion and dialogue	Rules and components of financial control	Clarifying the rules	3	5
Daily exams , assignments and posts	Lecture, discussion and dialogue	Programs and performance budgeting, programming, planning and zero-based budgeting	Explain the types of budgets	3	7-8
Daily exams , assignments and posts	lecture Discussion and dialogue	The task of financial control towards the financial authority, tax examination	Definition of the oversight mission	3	9
Daily exams , assignments and posts	Lecture, discussion and dialogue	Environmental auditing: concept, requirements, importance, objectives and motivations, procedures	Know the impact of auditing on oversight	3	10

Daily exams , assignments and posts	lecture Discussion and dialogue	Ethics and ethics of the external audit profession, charter and rules of professional conduct.	Definition of the ethics of oversight	3	11
Daily exams , assignments and posts	Lecture, discussion and dialogue	Procedural stages of external audit, procedures and tests in auditing	Statement of the stages of external audit	3	12
Daily exams , assignments and posts	lecture Discussion and dialogue	Use of audit samples and other testing procedures.	Clarification through samples for testing	3	13
Daily exams , assignments and posts	Lecture, discussion and dialogue	Unit financial statements and investments in companies.	Statement of financial statements	3	14
Daily exams , assignments and posts	lecture Discussion and dialogue	Governance and the role of financial oversight Strengthening governance (institutional control)	Clarifying the concept of governance and the role of oversight over it	3	15
Daily exams , assignments and posts	Lecture, discussion and dialogue	Auditing future financial information, elements of future financial information, procedures Audit and display information, report on future information	Statement of financial information	3	16
Daily exams , assignments and posts	lecture Discussion and dialogue	Requirements and standards for the quality of professional performance, the concept of quality elements, factors affecting the quality of the audit process.	Knowing the criteria by which we determine the quality of performance	3	17
Daily exams , assignments and posts	Lecture, discussion and dialogue	The responsibility of the external auditor and the task of expressing an opinion: legal and professional responsibility , the expectation gap, auditing accounting estimates and subsequent events, the auditor's report on the financial statements.	Explaining how to express an opinion to the auditor	3	18-19
Daily exams , assignments and posts	lecture Discussion and dialogue	Auditing under electronic systems, internal control procedures when processing data electronically, using computers in auditing,	Explaining how to monitor and audit through the development of electronic control systems	3	20-21

		and generally accepted auditing standards under electronic systems.			
Daily exams , assignments and posts	Lecture, discussion and dialogue	The financial control system in Iraq: the Financial Supervision Bureau, concept, objectives, tasks and responsibilities, administrative investigation, procedures for control and auditing by debtors on debtors. The state and the public sector	Introduction to the financial control system in Iraq	3	22-23
Daily exams , assignments and posts	lecture Discussion and dialogue	Government internal financial audit and operational audit, differences between operational audit and financial audit	Explain the meaning of internal financial audit	3	24-25
Daily exams , assignments and posts	Lecture, discussion and dialogue	Financial statements in hyperinflationary economies Materiality and audit risk Materiality in planning and implementing the audit process, materiality and the auditor's report, risk	Introduction to financial statements and how to control and audit them	3	26-27
Daily exams , assignments and posts	lecture Discussion and dialogue	Disclosure in financial statements, the concept, importance and requirements of accounting disclosure, disclosure of accounting policies and procedures, contents of the management's annual report, the auditor's responsibility for the information contained in the management report	Statement of how to disclose it in the financial statements	3	29-30
11- Course evaluation					
2% daily activity 3% daily exam 5% report 40% first and second semester exam 50% final exam					

Learning and teaching resources-12

nothing	Required textbooks (methodology, if any)
Financial Supervision . Karima Ali Kazem Al-Johar 1999	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/ fourth	
4-Description Preparation Date:	
1/6/2024	
5- Available Attendance Forms :	
Classroom /Laboratory	
6- Number of Credit Hours (Total)/Number of Units (Total):	
2/3	
7- Course administrator's Name(mention all ,if more than on name):	
Name: Intisar Neamah Manea Email: intisar.neamah@stu.edu.iq	
8- Course Objectives:	
Course Objectives	<ol style="list-style-type: none"> 1. Introduce the student to how to create and deal with different databases. 2. 2. Enhancing capabilities to develop databases, their types and features. 3. 3. Acquire skills in the database design process. 4. 4. Improving skills and applying them in the database management system and its components. 5. 5. Developing abilities to design tables, queries, and forms.... 6. 6. Know the basic steps of database design
9- Teaching and Learning Strategies:	
Strategy	<ol style="list-style-type: none"> 1- Acquire complete scientific knowledge of databases and database management systems 2- Learn the basic tasks of database management and the most important basic steps in design 3- Knowledge of the components of the database systems environment and the role and importance of each axis 4- The ability to use the Access 2010 program and how to create various databases 5- Enhancing the student's skills to identify obstacles and transform them into easy-to-use solutions through the program 6- Developing the student's skills to formulate and solve problems through creating and designing a complete database 7- Developing scientific and practical skills 8- Developing the student's abilities to build a specific goal for the purpose of formulating and implementing it professionally

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week1	3	Knowledge of the database, database management systems and their most important components	<ul style="list-style-type: none"> - Know the database - Database management systems - Components of the database system environment 	Delivering a lecture and carrying out a practical exercise	discussion <ul style="list-style-type: none"> - Oral exams - A practical duty
Week2	3	Defining database management tasks and defining the basic steps of the design	<ul style="list-style-type: none"> - Database management tasks - Basic steps of database design - Examples and applications of the database 	Delivering a lecture and carrying out a practical exercise	discussion <ul style="list-style-type: none"> - Oral exams - A practical duty
Week3	3	The concept of Access and its types	<ul style="list-style-type: none"> The main tasks of the program - Features of the Access 2010 program - Types of databases 	Delivering a lecture and carrying out a practical exercise	discussion <ul style="list-style-type: none"> - Oral exams - A practical duty
Week4	3	How to enter the program, deal with the program interface, and ways to create the database and tables	Run Access 2010, explain the program, database screen, create a new empty database (create a table, open, save)	Delivering a lecture and carrying out a practical exercise	discussion <ul style="list-style-type: none"> - Oral exams - A practical duty
Week5	3	The general concept of tables, methods of formatting and modifications to the table	<ul style="list-style-type: none"> - Defining tables and creating tables - Navigate between records and define the record - Definition of the field and field procedures - Coordinating and modifying the table content 	Delivering a lecture and carrying out a practical exercise	discussion <ul style="list-style-type: none"> - Oral exams - A practical duty
Week6	3	The purpose of using the primary key and how to search for table information	Define the primary key for the table, save the design, enter data, then exit Access, search for table information	Delivering a lecture and carrying out a practical exercise	discussion <ul style="list-style-type: none"> - Oral exams - A practical duty
Week7	3	Learn how to connect relationships based on tables and what the benefits of relationships are	<ul style="list-style-type: none"> - Definition of relationships - Types of relationships - Establishing relationships between 	Delivering a lecture and carrying out a practical exercise	discussion <ul style="list-style-type: none"> - Oral exams - A practical duty

			tables - Linking tables		
Week8	3	Ways and methods of dealing with relationships	- Delete a relationship between tables - Benefits of the relationship -Relationship mistakes	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week9	3	Formatting and modifying the design bar, and defining the query	- Design bar -Show set - Font set - Set of grid lines - Inquiry	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week10	3	The general concept of form design and how to format the form	- Explanation of the advanced elements in the blank form (form design) - Combo box - To insert a list box into the form To insert a sub form into the main form	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week11	3	Create buttons	Create form buttons using actions Create a form open button Create a report open button To insert a choice set into the form	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week12	3	Working with models	-Formatting forms - To hide the display of elements on the form Active X: *Insert controls	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week13	3	Macro concept and how to create macros	Definition of macro - Steps to create a macro - Create macro actions	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week14	3	Working with macro procedures and modules	Some important actions in the macro - Definition of modules Definition of programming in Access Basic	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week15	3	Every student is now able to create an integrated database	Practical exam		

11. Course evaluation

10% daily activity
20% semester exam (theoretical)
20% semester exam (Laboratory)
40% end-of-semester exam (theoretical)
10% end-of-semester exam (Laboratory)

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Academic vocabulary
Main references (sources)	nothing
Recommended books and references (scientific journals, reports...)	Microsoft Access books
Electronic References, Websites	- Learn to create an Access 2010 database step by step -YouTube

Course description form

Course Name -1	
Financial Supervision	
Course Code -2	
Semester/year -3	
Fourth 2023-2024	
The date this description was prepared -4	
1-6-2024	
Available attendance forms -5	
The class is in person	
Number of study hours (total)/total number of units -6	
3	
Name of the course administrator (if more than one name is mentioned) -7	
Name: M. Hamza Kazem Rashak Email : lecdhi36@alkadhumi-col.edu.iq	
Course objectives -8	
<ol style="list-style-type: none"> 1 . Developing supervisory thinking skills 2. Enhancing oversight skills 3. Strengthening oversight capabilities 4. Promoting a culture of preserving public funds through oversight 5. Encouraging oversight practices 	Objectives of the study subject
Teaching and learning strategies -9	
<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 -10 structure
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	Basic concepts in financial control	Introducing the student to the concept of financial control	3	1
Daily exams , assignments and posts	Lecture, discussion and dialogue	Fundamentals of financial control	Explaining the foundations of oversight	3	2
Daily exams , assignments and posts	lecture Discussion and dialogue	Basic standards of financial control	Clarifying control standards	3	3
Daily exams , assignments and posts	Lecture, discussion and dialogue	Types of financial control	Explain the types of oversight	3	4
Daily exams , assignments and posts	lecture Discussion and dialogue	Rules and components of financial control	Clarifying the rules	3	5
Daily exams , assignments and posts	Lecture, discussion and dialogue	Programs and performance budgeting, programming, planning and zero-based budgeting	Explain the types of budgets	3	7-8
Daily exams , assignments and posts	lecture Discussion and dialogue	The task of financial control towards the financial authority, tax examination	Definition of the oversight mission	3	9
Daily exams , assignments and posts	Lecture, discussion and dialogue	Environmental auditing: concept, requirements, importance, objectives and motivations, procedures	Know the impact of auditing on oversight	3	10

Daily exams , assignments and posts	lecture Discussion and dialogue	Ethics and ethics of the external audit profession, charter and rules of professional conduct.	Definition of the ethics of oversight	3	11
Daily exams , assignments and posts	Lecture, discussion and dialogue	Procedural stages of external audit, procedures and tests in auditing	Statement of the stages of external audit	3	12
Daily exams , assignments and posts	lecture Discussion and dialogue	Use of audit samples and other testing procedures.	Clarification through samples for testing	3	13
Daily exams , assignments and posts	Lecture, discussion and dialogue	Unit financial statements and investments in companies.	Statement of financial statements	3	14
Daily exams , assignments and posts	lecture Discussion and dialogue	Governance and the role of financial oversight Strengthening governance (institutional control)	Clarifying the concept of governance and the role of oversight over it	3	15
Daily exams , assignments and posts	Lecture, discussion and dialogue	Auditing future financial information, elements of future financial information, procedures Audit and display information, report on future information	Statement of financial information	3	16
Daily exams , assignments and posts	lecture Discussion and dialogue	Requirements and standards for the quality of professional performance, the concept of quality elements, factors affecting the quality of the audit process.	Knowing the criteria by which we determine the quality of performance	3	17
Daily exams , assignments and posts	Lecture, discussion and dialogue	The responsibility of the external auditor and the task of expressing an opinion: legal and professional responsibility , the expectation gap, auditing accounting estimates and subsequent events, the auditor's report on the financial statements.	Explaining how to express an opinion to the auditor	3	18-19
Daily exams , assignments and posts	lecture Discussion and dialogue	Auditing under electronic systems, internal control procedures when processing data electronically, using computers in auditing,	Explaining how to monitor and audit through the development of electronic control systems	3	20-21

		and generally accepted auditing standards under electronic systems.			
Daily exams , assignments and posts	Lecture, discussion and dialogue	The financial control system in Iraq: the Financial Supervision Bureau, concept, objectives, tasks and responsibilities, administrative investigation, procedures for control and auditing by debtors on debtors. The state and the public sector	Introduction to the financial control system in Iraq	3	22-23
Daily exams , assignments and posts	lecture Discussion and dialogue	Government internal financial audit and operational audit, differences between operational audit and financial audit	Explain the meaning of internal financial audit	3	24-25
Daily exams , assignments and posts	Lecture, discussion and dialogue	Financial statements in hyperinflationary economies Materiality and audit risk Materiality in planning and implementing the audit process, materiality and the auditor's report, risk	Introduction to financial statements and how to control and audit them	3	26-27
Daily exams , assignments and posts	lecture Discussion and dialogue	Disclosure in financial statements, the concept, importance and requirements of accounting disclosure, disclosure of accounting policies and procedures, contents of the management's annual report, the auditor's responsibility for the information contained in the management report	Statement of how to disclose it in the financial statements	3	29-30
11- Course evaluation					
2% daily activity 3% daily exam 5% report 40% first and second semester exam 50% final exam					

Learning and teaching resources-12

nothing	Required textbooks (methodology, if any)
Financial Supervision . Karima Ali Kazem Al-Johar 1999	Main references (sources)
nothing	Recommended supporting books and references (scientific journals, reports)
nothing	Electronic references, websites

Course Description Form

1. Course Name:	
research project	
2. Course Code:	
3. Semester / Year:	
/ Fourth	
4. Description Preparation Date:	
1-6-2024	
5. Available Attendance Forms:	
classroom / Electronic lecture	
6. Number of Credit Hours (Total) / Number of Units (Total)	
2/3Weekly 60/3 annual	
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 Research Skills 2- Enhance Critical Thinking and Problem-Solving Abilities 3- Improve Communication and Presentation Skill 4- Foster Collaboration and Teamwork 5- Enhance Data Analysis and Interpretation Skills 6- Promote Research Ethics and Integrity 7- Develop Time and Project Management Skills
9. Teaching and Learning Strategies	
	<ol style="list-style-type: none"> 1- Assign research-based tasks and projects that require students to gather and analyze data. Provide hands-on training on research methodologies, data collection techniques, and data analysis tools. Conduct workshops on literature review, research design, and ethical

Strategy	<p>considerations in research.</p> <ol style="list-style-type: none"> 2- Assign case studies and research scenarios that require students to analyze and propose solutions. Encourage critical analysis of research findings, methodologies, and limitations through class discussions. Facilitate brainstorming sessions and group activities to foster problem-solving skills 3- Conduct workshops on effective writing, academic citation, and report formatting. Provide opportunities for students to present their research findings through presentations and poster sessions. Offer constructive feedback and guidance on improving oral and written communication skills 4- Assign group research projects that require students to work collaboratively. Facilitate group discussions, peer review sessions, and team-based activities. Incorporate group presentations and joint research paper writing to promote teamwork 5- Provide training on statistical analysis software and techniques. Assign data analysis assignments and guide students in interpreting the results. Offer practical exercises and real-world examples to reinforce data analysis skills 6- Incorporate discussions on research ethics, including informed consent, confidentiality, and plagiarism. Analyze case studies highlighting ethical dilemmas in research and facilitate ethical decision-making. Assign written reflections on ethical considerations throughout the research process 7- Teach effective time management techniques, including setting deadlines and prioritizing tasks. Guide students in creating project timelines and action plans for their research projects. Provide resources and tools for project management, such as task management software or templates
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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 key terms and concepts related to research methodology	Introduction Research Methodology	Lectures, readings, and group discussions.	Quiz on research methodology vocabulary.
Week 2	2	Develop a vocabulary related research proposal writing.	Research Proposal Development	Workshops, brainstorming sessions, and peer feedback.	Submission of a research proposal outline.
Week 3	2	Acquire vocabulary related literature review and research analysis.	Literature Review and Research Analysis	Tutorials, Library research, individual consultations.	Literature review report submission.
Week 4	2	Learn vocabulary associated with	Research Design and Methodology	Lectures, case studies,	Research design

		research design and methodology.		and group discussions.	proposal submission.
Week 5	2	Familiarize yourself with vocabulary related to data collection techniques.	Data Collection Techniques	Practical exercises, fieldwork, and data collection tool demonstrations.	Presentation on a chosen data collection technique.
Week 6	2	Gain proficiency in vocabulary related to data analysis methods.	Data Analysis Methods	Workshops, data analysis software training, and hands-on exercises.	Submission of a data analysis report
Week 7	2	Understand the vocabulary associated with research ethics and integrity.	Research Ethics and Integrity	Lectures, case studies, and group discussions.	Written assignment research ethics.
Week 8	2	Develop a vocabulary for research proposal writing.	Research Proposal Writing	Writing workshops, examples of successful proposals, and peer feedback.	Submission of a research proposal document.
Week 9	2	Acquire vocabulary related to data validation and quality assurance.	Data Validation and Quality Assurance	Lectures, practical exercises, and quality assurance discussions.	Evaluation of data validation techniques and report.
Week 10	2	Learn vocabulary associated with data visualization and research presentation.	Data Visualization and Presentation	Workshops on data visualization tools, presentation skills training, and peer feedback.	Presentation of research findings with visual aids
Week 11	2	Understand vocabulary related to statistical analysis.	Statistical Analysis	Lectures, tutorials, and statistical software practice	Submission of a statistical analysis report.
Week 12	2	Acquire vocabulary related to qualitative research methods and data analysis.	Qualitative Research Methods	Guest lectures, workshops, and qualitative data analysis	Submission of a qualitative research report.

				analysis exercises.	
Week 13	2	Learn vocabulary associated with quantitative research methods and statistical analysis.	Quantitative Research Methods	Lectures, tutorials, and hands-on practice	Submission of a quantitative research report.
Week 14	2	Develop vocabulary for research presentation skills.	Research Presentation Skills	Presentation workshops, practice sessions, and feedback.	Research presentation assessment.
Week 15	2	Acquire vocabulary related to research project management.	Research Project Management	Lectures, project management tools training, and case studies.	Submission of a project Management plan.
Week 16	2	Understand vocabulary related research dissemination and knowledge transfer.	Research Dissemination	Workshops research publication, conference presentations, and communication strategies.	Submission of a A research dissemination plan.
Week 17	2	Develop vocabulary for data interpretation and analysis research findings.	Data Interpretation Findings	Data analysis workshops, case studies, and peer	Written assignment on data interpretation and findings.
Week 18	2	Identify vocabulary related discussing research limitations and proposing future directions.	Research Limitations and Future Directions	Literature review, group discussions, and expert consultations.	Submission of a research limitations and future directions report.
Week 19	2	Acquire vocabulary related to academic writing and proper citation practices.	Academic Writing and Citation	Writing workshops, style guides, and peer feedback.	Submission of a well-cited research paper.
Week 20	2	Understand vocabulary associated with data management and storage practices.	Data Management Storage	Lectures, case studies, and hands-on exercises.	Evaluation of data management plan and report.
Week 21	2	Reflect on the research process and assess personal growth and learning.	Research Reflection and Self-Assessment	Self-reflection exercises, group discussions,	Submission of a research reflection and self-assessment

				and mentor feedback.	report.
Week 22	2	Showcase research project outcomes and demonstrate mastery of vocabulary acquired throughout the project.	Research Project Presentation	Final presentation rehearsals and feedback sessions.	Assessment research Project presentation.
Week 23 - Week30			Discussing research		Final evaluation

11. Course evaluation

2% daily activity
3% daily exam
5% report
10% First semester exam
10% Second semester exam
30% Evaluation of the supervising professor
40% Evaluation of the discussion committee

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...)	- Al-Maghrabi, Muhammad Kamel, Scientific Research Methods, Amman/2002 - Kamal Dashli, Scientific Research Methodology, Damascus, 2016 - All scientific journals
Electronic References, Websites	https://www.sciencedirect.com/journal/international-journal-of-information-management