

Southern Technical University

Technical College/Dhi Qar

Accounting Techniques Department

The second stage

Academic year 2024-2025

"Course Description Templates"

Course Description Form

1. Course Name:	
Intermediate accounting1	
2. Course Code:	
3. Semester / Year:	
the first / second	
4. Description Preparation Date:	
1-6-2024	
5. Available Attendance Forms:	
classroom / Electronic lesson	
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 :Dr. Hasan Talib Hashim Email: hasan.alkhafaji @stu.edu.iq	
8. Course Objectives	
Course Objectives	<p>1-Consolidating the foundations of accounting knowledge regarding the intellectual framework of financial accounting and deepening understanding of accounting problems related to measuring and presenting assets and disclosing them in financial reports in light of accounting standards.</p> <p>2.Introducing the student to all accounting treatments related to accounting work procedures, and developing the student’s skill capabilities in dealing with measurement and communication problems in financial accounting, settling the final accounts at the end of the accounting period.</p>

9. Teaching and Learning Strategies

Strategy

- 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- Invite guest speakers, such as researchers and 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

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	4	Know the characteristics and assumptions, principles	The Conceptual Framework of Accounting (Concepts, assumptions and principles)	Lecture, class discussion and readings.	Quiz on key concepts and principles.

Week 2-3	4	Definition of the most important financial statements. Knowledge of profit, cost of goods sold available, and gross profit. Ability to prepare a balance sheet	Financial Statements/Commercial company's	Lecture, case studies, and group activities	Group presentation
Week 4-5	4	Definition of the most important financial statements. Knowledge of profit, cost of goods sold available, and gross profit. Ability to prepare a balance sheet	Financial Statements/Final Accounts manufacturing entities	Lecture, examples, and group exercises.	Individual written assignment
Week 6-7	4	The concept of bank account matching and the concept of overdraft Methods of preparing bank account reconciliation statement	Reconciliation of Balances cash hand, accounting treatments inventory differences Fund, cash int bank, match bank statement, overdraft	Lecture, examples, practical exercises.	In-class group activity
Week 8-9 10	4	The nature of debtors and types of debts Creating a provision for doubtful debts and their treatment Creating a provision for doubtful debts and their treatment	Debtors, Debtors definition, show debtors in the financial statement provision for doubtful debts, the accounting treatment of bad debts, Clients, aged account (sales on credit notes receivable and accounting treatment related assignments,	Lecture, demonstrations and hands-on practice.	Individual or group assignment
Week 11-12-13-14-15	4	Knowing the method of FIFO, LIFO, in valuing inventory. Knowing how to calculate the inventory valuation process using different methods	Inventory, defined, shown in the financial statements, methods registration 13 (pricing) inventory accounting book (periodic inventory system, continuous inventory system) Inventory assessment methods (FIFO, LIFO, simple average method, the weighted average method, the way profit margin from sales other)	Lecture, examples, role-playing activities.	Quiz on key concepts principles.

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)	Intermediate Accounting -IFRS- 2nd Edition-Kie Weygandt, and Warfield
Recommended books and references (scientific journals, reports...)	Financial Accounting (Intermediate) Book accordance with International Financial Reporting Standards - by Prof. Dr. Talal Jajawi - A.M.D. Haider Ali Al Masoudi
Electronic References, Websites	-

Course Description Form

1. Course Name:	
Government Accounting	
2. Course Code:	
3. Semester / Year:	
First / Second	
4. Description Preparation Date:	
1\6\ 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	<ul style="list-style-type: none"> 1- Developing government accounting thinking skills 2- Developing accounting skills in preparing the state's general budgets 3- Enhancing capabilities in recording government accounting entries 4- Enhancing accounting data analysis skills 5- Enhancing knowledge of the types of advances, trusts and public debt 6- Enhancing the ability to prepare final accounts according to the government accounting system
9. Teaching and Learning Strategies	
Strategy	<p>1-Active Learning: Encourage active participation by incorporating interactive activities such as group discussions, case studies, and practical exercises. This allows students to apply accounting concepts to real-world scenarios and promotes a deeper understanding of the subject.</p> <p>2- Problem-Based Learning: Present accounting problems and challenge them through the process of identifying accounting problems, expressing personal accounting opinion, i.e. personal diligence method, and analyzing data to solve these problems. This approach enhances accounting thinking and accounting problem solving.</p> <p>3-Collaborative Learning: Foster a collaborative learning environment where</p>

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 accounting data

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1+2+3	12	Understand the purpose of government accounting and explain the approved foundations of government accounting	Basic Concepts of Governmental Accounting	The lecture and ask some questions	Share and ask questions
]4 +5+6	12	The student learns how to prepare the state's general budget.	The student will be able to differentiate between the types of safes.	The lecture and ask some questions	Share and ask questions
7+8+9	12	The student will be able to differentiate between the types of safes.	Assumptions, principles and accounting determinants	The lecture and ask some questions	Share and ask questions
]10+11+12	12	] The student will learn about the most important rules and main components of the concept of internal control.	Internal control and the most important advantages and disadvantages of the control system	lecture with discussion	Share and ask questions
13+14+15	] ]	Identify the most important types of government accounting systems that can be adopted. Identify the nature of the relationship between the government and its system	Centralized and decentralized system, advantages and disadvantages of each	The lecture and ask some questions	Show examples and discussion

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	For government accounting: Asa Mohammed Ali Wahab Al-Awad
Main references (sources)	] Government Accounting Dr. Talal Jaljawi

1. Educational institution	University The Southern Technical
2. / Scientific department center	Department of / Technical College/Dhi Qar Technologies Accounting
3. code / name	Unified accounting system 1
4. Available attendance forms	Live attendance
5. chapter First	The second phase
6. per Number of study hours semester	hours 60
7. Subject teacher	Assistant Professor Mohammed Naeem Ajaj
8. Course objectives	
Introducing the student to the basic terms used in the unified accounting system	
Introducing the student to a historical overview of the unified accounting system and the areas of application of the unified accounting system	
Introducing the student to methods of acquiring fixed assets	
accounting treatments Introducing the student to inventory accounts and for inventory accounts	
Introducing the student to loan calculations and interest on loans	

10 Course outcomes and teaching, learning and evaluation methods
<p>Cognitive objectives - A</p> <p>student's knowledge of the nature of the unified accounting system The -A1 understands the basis of entitlement and when to use it student The -A2 how to register entitlement entries of The student's knowledge -A3 nt and receipt entrieshow to record payme of The student's knowledge -A4 student understands how to transfer to the relevant accounts The -A5 the accounts and showing the impact of those accounts on the Balancing -A6 financial statements</p>
<p>- B skills objectives of the course The</p> <p>B1 The student's ability to make accounting entries for the acquisition of fixed assets -</p> <p>B2 Enable the student to record accounting entries for inventory -</p> <p>- B3 financial statements The student's ability to prepare</p>

-B4
Teaching and learning methods
Preparing lectures for students based on modern sources, as well as allowing .students to participate in discussing and explaining some aspects of the lecture
Evaluation methods
By conducting monthly and daily written exams and assignments assigned to .students, as well as student participation during the lecture
- C based goals-Emotional and value -1 C Increasing the student's motivation in a gradual manner through general . questions and general tests .-2 C Remind the student of the past lecture to attract their attention .3 C Asking questions to the student regarding the lecture - ents through different motivational means to participate in theMotivating stud lecture
Teaching and learning methods
Directing students to solve some issues related to the course
Evaluation methods
.nature (thinking) Preparing daily oral and written questions of an applied
- D other skills related to employability and) General and transferable skills .(personal development the be ready to work in any economic unit that applies to Enabling the student . unified accounting system The student's ability to prepare research and lectures on the unified - . accounting system The student's ability to understand how accounting treatments are carried out - . making economic units-in profit

11 Course structure					
the week	hours	course or / Name of the unit subject	Required learning outcomes	Teachin g method	Evaluati on method

1	4 hour	The concept of the unified accounting system, evidence, characteristics and innovations in the accounting .system	Forming a vision about the concept of a unified accounting system	Giving lectures and holding discussions	Ask questions and discuss the answers
2	4 hour	Acquisition of fixed assets through purchase from the . local market	Accounting treatments for fixed assets from the local market	Giving lectures and holding discussions	Ask questions and discuss the answers
3	4 hour	Acquisition of fixed assets through purchase from the foreign market	Accounting treatments for fixed assets from the foreign market	Giving lectures and holding discussions	Ask questions and discuss the answers
4	4 hour	Acquisition of fixed assets contractors, the through .entity ordering the work	Accounting for treatments fixed assets of the entity ordering the work	Giving lectures and holding discussions	Ask questions and discuss the answers
5	4 hour	Acquisition of fixed assets contractors and the through . implementing agency	Accounting treatments for fixed assets of the entity executing the work	Giving lectures and holding discussions	Ask questions and discuss the answers
6	4 hour	Acquisition of fixed assets gifts and donations through .in the records of both parties	Accounting treatments for fixed assets for gifts and donations	Giving lectures and holding discussions	Ask questions and discuss the answers
7	4 hour	Obtaining fixed assets from central finance	Accounting treatments for fixed assets of central finance	Giving lectures and holding discussions	Ask questions and discuss the answers
8	4 hour	Creation of fixed assets by committees	Accounting treatments for fixed assets by committees	Giving lectures and holding discussions	Ask questions and discuss the answers

9	4 hour	Deferred revenue and ways to expenditures amortize them	Accounting treatments for deferred revenue expenditures and methods of amortizing them	Giving lectures and holding discussions	Ask questions and discuss the answers
10	4 hour	Writing off and selling fixed .assets	Accounting treatments for writing off and selling fixed .assets	Giving lectures and holding discussions	Ask questions and discuss the answers
11	4 hour	Purchasing Inventory commodity supplies from the .local market	Accounting treatments for purchasing inventory from the local market	Giving lectures and holding discussions	Ask questions and discuss the answers
12	4 hour	Purchasing Inventory commodity supplies from the .foreign market	Accounting treatments for purchasing inventory from the foreign market	Giving lectures and holding discussions	Ask questions and discuss the answers
13	4 hour	Stock of waste and consumables	B2	Giving lectures and holding discussions	Ask questions and discuss the answers
14	4 hour	Methods of dealing with the stock of waste and consumables	Accounting treatments for waste and consumables inventory	Giving lectures and holding discussions	Ask questions and discuss the answers
15	4 hour	Finished and incomplete production inventory	Accounting treatments for finished and incomplete production inventory	Giving lectures and holding discussions	Ask questions and discuss the answers

12 Infrastructure

) The unified accounting system book (methodical book	Required prescribed books Main references (sources)
Discussing and sharing interaction between students	Recommended books and references (scientific journals, reports)
	Electronic references, reports
13 Course development plan	
1) Follow up on the latest developments in the field of scientific research .related to the course 2) Updating the curriculum by following the curricula of specialized .international universities 3) Taking into account the needs of the labor market and striving to meet .them by reconsidering the course vocabulary	

Course Description Form

1. Course name	
Financial and commercial legislation	
2. Course code	
3. Semester/Year	
2nd / 2024	
4. Date of preparation of this description	
2023/10/1	
5. Available forms of attendance	
The Class	
6. Number of study hours (units) / total number of units	
7. The name of the administrator of the course (if it was more than one name mentioned)	
M.M Abbas Hadi	
8. The objectives of the course	
<p>A- Providing students with topics related to financial and commercial legislation that are practised directly with financial, accounting and investment techniques that constitute a scientific background for the student.</p> <p>B- The student's knowledge of the subject of financial and commercial legislation, which is directly related to the specialisation of the study vocabulary in the department related to commercial law and commercial transactions</p>	<p>Objectives of the subject</p>
.9	

<p>Cooperative learning: Students learn by working in a small heterogeneous group where group members cooperate to accomplish educational skills.</p> <p>B- Active learning: It helps encourage the student to express and defend his ideas instead of sitting to take notes throughout the class.</p>	<p>Strategies</p>
--	--------------------------

Evaluation method	Learning method	Name of units or topic	Required learning outcomes	Hours	The Week
Class participation and daily tests	Giving the lecture			4	The First
Class participation and daily tests	Giving the lecture			4	The second
Class participation and daily tests	Giving the lecture			4	The Third
Class participation and daily tests	Giving the lecture			4	The Fourth
Class participation and daily tests	Giving the lecture			4	The Fifth
Class participation and daily tests	Giving the lecture			4	The sixth

Class participation and daily tests	Giving the lecture			4	The seventh
Class participation and daily tests	Giving the lecture			4	The eighth
Class participation and daily tests	Giving the lecture			4	The ninth
Class participation and daily tests	Giving the lecture			4	The tenth
Class participation and daily tests	Giving the lecture			4	Eleventh
Class participation and daily tests	Giving the lecture			4	Twelfth
Class participation and daily tests	Giving the lecture			4	Thirteenth
Class participation and daily tests	Giving the lecture			4	Fourteenth
Class participation and daily tests	Giving the lecture			4	Fifteenth

Course Description Form

1. Course Name:	
Quantitative techniques	
2. Course Code:	
3. Semester / Year:	
The first / second	
4. Description Preparation Date:	
1-8-2024	
5. Available Attendance Forms:	
classroom / Electronic lesson	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3/3	
7. Course administrator's name (mention all, if more than one name)	
Name :Dr. Emad Farhood Muhi Email: emad.alshareefi @stu.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> - Gaining the ability, skill and experience in analyzing and studying linear programming models. - Gaining the ability to distinguish between linear programming, transfer, and customization models. - Dealing with quantitative methods theoretically and practically. - Using all principles of operations research. - Training on building a linear programming model for a factory or laboratory. <p>Training the student to know the appropriate programming method for analyzing data and obtaining results.</p> <ul style="list-style-type: none"> - A field visit to a factory to clarify how to build a mathematical model according to the data of this factory.

9. Teaching and Learning Strategies

Strategy	<ul style="list-style-type: none"> A- Linking the theoretical aspect of the subject to reality by applying it to data on the various phenomena to be studied so that the student can understand the dimension of the economic problem and identify its causes and possible treatment methods for it. B- Teaching the student how to think logically and mathematically through discussion and possible dialogue on subject topics. C- Activating scientific discussion within the class about finding other applications that can be used other than those mentioned in the scientific lecture to encourage the student to understand and think correctly scientifically. D- Giving students the skill to use quantitative methods to analyze data and obtain results to facilitate the decision-making process. E- Using modern technology and employing it in analyzing and studying linear programming models, transportation, and allocation problems
----------	--

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	3	Definition of linear differential equation, order of equation, degree of equation	Linear differential equation	The lecture is both theoretical and applied	General questions, discussion, assignments
Week 2	3	Definition of matrix, types of matrices, addition and subtraction of matrices, and their appropriate applications. Matrix multiplication, matrix transpose, matrix inverse	Matrices	The lecture is both theoretical and applied	General questions, discussion, assignments
Week 3	3	Definition of determinants, solving second-order determinants, solving third-degree determinants	determinants	The lecture is both theoretical and applied	General questions, discussion, assignments
Week 4	3	Solving the system of equations using Cramer's method, solving system of equations using the matrix inverse method	Solving the system of equations	The lecture is both theoretical and applied	General questions, discussion, assignments
Week 5	3	Meaning of linear programming, formulating the problem as a linear program	linear programming	The lecture is both theoretical and applied	General questions, discussion, assignments
Week 6	3	Graphic method, graphical formula, standard formula	Methods used to solve	The lecture is both theoretical and applied	General questions, discussion,

			linear programming model.		assignments
Week 7	3	The simplex method, solving the model of the maximization type. The simplex method, solving the model of the minimization type.	Methods used to solve linear programming model.	The lecture is both theoretical and applied	General questions, discussion, assignments
Week 8	3	Solution by large M method, solution by two-stage method	Methods used to solve linear programming model.	The lecture is both theoretical and applied	General questions, discussion, assignments
Week 9	3	Using artificial variables, using simplified modified method	Methods used to solve linear programming model.	The lecture is both theoretical and applied	General questions, discussion, assignments
Week 10	3	The concept and characteristics of transportation, the general formulation of transportation problems Northwest corner method, least cost method, Vogel method	Transportation problems, And methods solve it	The lecture is both theoretical and applied	General questions, discussion, assignments
Week 11	3	Treating special cases of transportation problems, the Stepping Stone Method, the modified distribution method	Solution Technique optimal of Transportation Model	The lecture is both theoretical and applied	General questions, discussion, assignments
Week 12	3	Definition of the assignment problem, characteristics, programming method, transfer method, combinatorial method, and Hungarian Method.	Problem methods assignment	The lecture is both theoretical and applied	General questions, discussion, assignments
Week 13	3	General concepts of probability, law of probability.	probability	The lecture is both theoretical and applied	General questions, discussion, assignments
Week 14	3	Bayesian method of estimation	probability	The lecture is both theoretical and applied	General questions, discussion, assignments
Week 15	3	Binomial distribution, Poisson distribution, normal distribution	probability distributions	The lecture is both theoretical and applied	General questions, discussion, assignments

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)	
Main references (sources)	Operations research (concept and application) Dr. Hamid Saad Nour Al-Shammari, Professor Operations Research, 2010
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1-Course Name:	
Computer Applications I	
2- Course Code:	
3- Semester /Year:	
The first/ First	
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. Improving the student's ability to deal with Internet networks. 2. Enhancing the concept of networks and methods of connection and communication. 3. Developing students' practical and scientific skills. 4. Improving communication skills and networking methods. 5. Enhancing the student's ability to know networks and websites. 6. Developing capabilities to deal with Excel 2010. 7. The ability to perform arithmetic and mathematical operations. 8. Knowledge of data analysis and mathematical extraction.
9- Teaching and Learning Strategies:	
Strategy	<ol style="list-style-type: none"> 1- Developing students' abilities to deal with Excel 2010 and the ability to work with tables. 2- Applying computer programs and learning about mathematical operations through them. 3- Identify the basics of Microsoft Excel. 4- The student learns how to deal with networks, access websites, and browse the Internet. 5- Knowing the types of networks, methods of connecting networks, and the benefit of each method. 6- Training students on creating e-mail, sending files and messages, and dealing with them. 7- Learn about advanced research methods to benefit from them in choosing titles for output research.

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week1	3	The concept of networks and its benefits The concept and objectives of Excel	- Introduction to networks - Definition of computer networks - Benefits of computer networks - Definition of Microsoft Excel 2010	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week2	3	Knowledge of networks, their types and components Dealing with the Excel interface	Components of computer networks - Types of computer networks - Shapes of the mouse cursor in Excel	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week3	3	Knowledge of networks in terms of classification, design, and connection methods ,Dealing with the program tabs in the practical aspect	- Classification of networks according to connection method - Classification of networks according to the engineering design method - Home page and alignment group	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week4	3	The concept of classifying networks according to the type of services provided Dealing with the program tabs in the practical aspect	- Classification of networks according to type of service - Classification of networks according to network scope - Set number	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week5	3	Knowledge of Internet networks and communication methods, Dealing with group editing and home page in practical aspect	- The World Wide Web - Ways to connect to the Internet - Editing group - Home tab	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week6	3	The concept of protocols and IP addresses ,Practical implementation of group formatting and page setup on a worksheet	- Internet protocols - Device IP addresses -Coordination group - Page setting group	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week7	3	Knowing website addresses and how to access the site Implementation of the practical aspect of formatting the paper	- Website addresses - Access to the Internet - Sheet options	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week8	3	Knowledge of data transfer rate and cloud computing As well as applying group arrangement in the worksheet for the practical aspect	- Data transfer rate -Cloud Computing - Cloud computing applications - Arrange group	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty

Week9	3	The concept of cloud computing, its types and components ,Dealing with tables in the practical aspect	Components and types of cloud computing - Benefits of cloud computing - Set of tables	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week 10	3	Knowledge of Internet and browser applications Dealing with the table in the practical aspect	- Areas of use of the Internet - Internet Explorer browser - Table report - Scheme report	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week 11	3	Dealing with the Internet interface and browser tasks Inserting images into the practical aspect	- Components of the Internet Explorer interface - Additional tasks in the browser - Image Toolkit	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week 12	3	Knowledge of search engines and search methods Inclusion of diagrams in the practical aspect	- Searching on the Internet - Using search engines - A set of charts	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week 13	3	The concept of research and its types ,Handling filters for tables in practice	- Advanced search - Search by customizable search field - Set of filters	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week 14	3	Knowing the site and how to deal with it ,Dealing with diagrams in the practical aspect	- Types of sites - Layout and design tools tab	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week 15	3		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)	<p>**Computer basics and office applications, Part Three_ (Professor Dr. Ziyad Muhammad Abboud, Prof. Dr. Ghassan Hamid Abdel Majeed, Prof. Suhail Najm Abboud, Prof. Abboud Khalaf Shazr)</p> <p>* Computer basics and office applications, Part Four (Prof. Dr. Ghassan Hamid Abdel Majeed, Prof. Dr. Ziyad Muhammad Abboud, Prof. Dr. Muhammad Nasser Al-Tarfi, Prof./Dr. Safaa Abis Al-Mamouri)</p>
Main references (sources)	Supervision of the ministerial committee for developing students' computer skills
Recommended books and references (scientific journals, reports...)	nothing
Electronic References, Websites	<p>1-Computer and Internet Basics Office 2010 (Dr. Ziad Muhammad Abboud)</p> <p>2- The official website of the American company Microsoft</p> <p>3- The official website for the Windows 7 operating system, the American company Microsoft</p> <p>4- Some other sources within the sources of the two books</p>

Course Description Form

1-Course Name:	
Computer Applications2	
2- Course Code:	
3- Semester /Year:	
The first/ second	
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. Improving the student's ability to deal with Microsoft. 2. Enhancing the concept of dealing with the Internet and knowledge of Internet law. 3. Developing students' practical and scientific skills. 4. Improving the skills of dealing with the Internet and knowing websites. 5. Enhancing the student's ability to know the negative effects on human life 6. Developing capabilities to deal with Excel 2010. 7. The ability to perform arithmetic and mathematical operations 8. Developing abilities to deal with tables and make coordination and modifications.
9- Teaching and Learning Strategies:	
Strategy	<ol style="list-style-type: none"> 1- Developing students' abilities to deal with Excel 2010 and the ability to work with tables. 2- Knowing the types of infringements in the digital space and Internet law. 3- Identify the ethics of technology. 4- The student learned how to deal with the Skype program. 5- Knowledge of the OUYLOOK2010 program and methods of dealing with the program. 6- Training students on creating e-mail, sending files and messages, and dealing with them. 7- Identify ways to protect computers and computer fragility.

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week1	3	Knowledge of email and its features ,Work with formulas	- E-mail - Email features - Arranging formulas	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week2	3	Email concept Dealing with office functions	- Create an email account - Log in to email - A group of office functions	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week3	3	Knowledge of OUYLOOK2010 program Dealing with formulas in practice	- OUYLOOK2010 program - A set of writing mathematical formulas	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week4	3	The concept of the Skype program and how to install it on the computer Dealing with comparison and review of the worksheet in the practical aspect	- Definition of the SKYPE program - SKYPE installation process - Comparison and review factors	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week5	3	The concept of Skype and its features ,Dealing with set of formulas in practical aspect	- Features of the SKYPE program - Get to know the interface of the SKYPE program - Conditional function IF	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week6	3	Knowledge of the Skype interface ,Working with formulas on a worksheet	- Menu bar for SKYPE - Formula checking group	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week7	3	Knowing website addresses and how to access the site Implemented the practical side of group sorting and filtering for table fields	- Other parts of the SKYPE program - Sorting and filtering group	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week8	3	Knowledge of the basic functions of Skype ,As well as applying the data toolset in the worksheet for the practical aspect	- Additional tasks for the SKYPE program Data Toolkit	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week9	3	The concept of infringements and Internet law Dealing with	Types of infringements in the digital space	Delivering a lecture and	discussion - Oral exams

		review within tables in the practical aspect	- Internet law - Review tab	carrying out a practical exercise	- A practical duty
Week 10	3	The concept of infringements and Internet law ,Dealing with review within tables in the practical aspect	- Technology ethics - Etiquette and ethics when dealing with the Internet - Comments collection	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week 11	3	Knowing the negative effects of the Internet on human lives Language formatting and proofreading of tables in practice	- The effects of negative use of the Internet on life - Language and proofreading group	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week 12	3	The concept of computer security and network vulnerabilities ,Dealing with the display group in practical aspect	- Information Security - Weaknesses in the Internet -Show set	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week 13	3	Knowledge of computer security problems Dealing with group showing and hiding of tables in practical aspect	- Security problems - Weakness (fragility) of the computer - Show group	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week 14	3	Knowing ways to protect the computer Dealing with page formatting in the practical aspect	- Computer and information protection - Zoom in and zoom out group	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week 15	3		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)	<p>**Computer basics and office applications, Part Three_ (Professor Dr. Ziyad Muhammad Abboud, Prof. Dr. Ghassan Hamid Abdel Majeed, Prof. Suhail Najm Abboud, Prof. Abboud Khalaf Shazr)</p> <p>* Computer basics and office applications, Part Four (Prof. Dr. Ghassan Hamid Abdel Majeed, Prof. Dr. Ziyad Muhammad Abboud, Prof. Dr. Muhammad Nasser Al-Tarfi, Prof./Dr. Safaa Abis Al-Mamouri)</p>
Main references (sources)	Supervision of the ministerial committee for developing students' computer skills
Recommended books and references (scientific journals, reports...)	nothing
Electronic References, Websites	<p>1-Computer and Internet Basics Office 2010 (Dr. Ziad Muhammad Abboud)</p> <p>2- The official website of the American company Microsoft</p> <p>3- The official website for the Windows 7 operating system, the American company Microsoft</p> <p>4- Some other sources within the sources of the two books</p>

Course Description Form

1. Course name	
Tax accounting	
2. Course code	
3. Semester/Year	
First / 2024	
4. Date of preparation of this description	
2023/10/1	
5. Available forms of attendance	
the line	
6. Number of study hours (units) / total number of units	
4	
7. Name of the course supervisor (if more than one name is mentioned)	
M.M SAJJAD MOHAMMED ABD	
8. Course objectives	
<p>A- Learn the basics of economics B- Learn economic theories C- Know Islamic economics and the opinions of Sayyid Muhammad Baqir al-Sadr</p>	<p>Subject objectives</p>
9. Teaching and learning strategies	
<p>A- Cooperative education: Students learn by working in a small heterogeneous group in which group members cooperate to accomplish educational skills. B- Active education: It helps encourage the student to express and defend his ideas instead of sitting to take notes throughout the class C- Interactive education: It focuses on direct interaction between the student, the lecturer, and the scientific material presented through the lecture</p>	<p>Strategies</p>

Evaluation method	Learning method	Name of units or topic	Required learning outcomes	Hours	The Week
Class participation and daily tests	Giving the lecture	Introduction to Tax Accounting	Introducing students to tax accounting	4	The First
Class participation and daily tests	Giving the lecture	Tax accounting concepts	Concept and definition of tax accounting	4	The second
Class participation and daily tests	Giving the lecture	Tax accounting principles	Principles, characteristics and objectives of tax accounting	4	The Third
Class participation and daily tests	Giving the lecture	Tax exemptions	Exemption and double taxation	4	The Fourth
Class participation and daily tests	Giving the lecture	Tax exemptions	Tax exemptions	4	The Fifth
Class participation and daily tests	Giving the lecture	Tax law	International Tax Law	4	The sixth
Class participation and daily tests	Giving the lecture	Tax in Iraq	Tax concept in Iraq	4	The seventh
Class participation and daily tests	Giving the lecture	Iraqi tax law	Iraqi Law No. 13 of 1982	4	The eighth
Class participation and daily tests	Giving the lecture	Income tax	Income tax with examples	4	The ninth

Class participation and daily tests	Giving the lecture	Real estate tax	Real estate and plot tax	4	The tenth
Class participation and daily tests	Giving the lecture	Mathematical examples of tax	Multiple examples of income and property tax	4	Eleventh
Class participation and daily tests	Giving the lecture	Mathematical examples of tax	Multiple examples of income tax, real estate tax and plots of land	4	Twelfth
Class participation and daily tests	Giving the lecture	Tax in Iraq	Application of tax exemptions and allowances in Iraq	4	Thirteenth
Class participation and daily tests	Giving the lecture	profits and losses	Application of profit and loss in tax	4	Fourteenth
Class participation and daily tests	Giving the lecture	Examples of profits and losses	Examples of profit and loss in Iraq	4	Fifteenth

1. Educational institution	University The Southern Technical
2. / Scientific department center	Department of / Technical College/Dhi Qar Technologies Accounting
3. code / name	Unified accounting system 2
4. Available attendance forms	Live attendance
5. the second chapter	phase The second
6. per Number of study hours semester	hours 60
7. Subject teacher	Assistant Professor Mohammed Naeem Ajaj
8. Course objectives	
Introducing the student to the basic terms used in the unified accounting system	
historical overview of the unified accounting system Introducing the student to a system and the areas of application of the unified accounting system	
Introducing the student to methods of acquiring fixed assets	
Introducing the student to inventory accounts and accounting treatments for inventory accounts	
Introducing the student to loan calculations and interest on loans	

10 Course outcomes and teaching, learning and evaluation methods
<p>Cognitive objectives - A</p> <p>student's knowledge of the nature of the unified accounting system The -A1 understands the basis of entitlement and when to use it student The -A2 how to register entitlement entries of The student's knowledge -A3 how to record payment and receipt entries of The student's knowledge -A4 the relevant accounts student understands how to transfer to t The -A5 the accounts and showing the impact of those accounts on the Balancing -A6 financial statements</p>
<p>- skills objectives of the course B The</p> <p>The student's ability to make accounting entries for the acquisition of fixed B1 assets -</p> <p>Enable the student to record accounting entries for inventory B2 -</p> <p>- B3 financial statements The student's ability to prepare</p>

-B4
Teaching and learning methods
Preparing lectures for students based on modern sources, as well as allowing .participate in discussing and explaining some aspects of the lecture students to
Evaluation methods
By conducting monthly and daily written exams and assignments assigned to .students, as well as student participation during the lecture
- based goals C-value Emotional and -1 Increasing the student's motivation in a gradual manner through general C . questions and general tests .-2 Remind the student of the past lecture to attract their attention C .3 C Asking questions to the student regarding the lecture - Motivating students through different motivational means to participate in the lecture
Teaching and learning methods
Directing students to solve some issues related to the course
Evaluation methods
.nature (thinking) an applied Preparing daily oral and written questions of
- other skills related to employability and D) General and transferable skills .(personal development be ready to work in any economic unit that applies the to Enabling the student . unified accounting system student's ability to prepare research and lectures on the unified The - . accounting system The student's ability to understand how accounting treatments are carried out - . making economic units-in profit

11 Course structure					
the week	hours	course / Name of the unit or subject	Required learning outcomes	Teaching method	Evaluation method

1	hour 4	Livestock production stocks	Accounting treatments for livestock production stocks	Giving lectures and holding discussions	Ask questions and discuss the answers
2	hour 4	Stock of land and goods for sale	Accounting treatments for inventory of land and goods for sale	Giving lectures and holding discussions	Ask questions and discuss the answers
3	hour 4	Loans granted and received	Accounting treatments for loans granted and received	Giving lectures and holding discussions	Ask questions and discuss the answers
4	hour 4	Financial investments	Accounting for treatments financial investments	Giving lectures and holding discussions	Ask questions and discuss the answers
5	hour 4	Debtors and creditors	Accounting for treatments debtors and creditors	Giving lectures and holding discussions	Ask questions and discuss the answers
6	hour 4	Corresponding accounts debit and credit	Accounting treatments for corresponding debit and credit accounts	Giving lectures and holding discussions	Ask questions and discuss the answers
7 And 8 9 , and 10	hour 16	Usage accounts	Accounting treatments for usage accounts	Giving lectures and holding discussions	Ask questions and discuss the answers
11 12 and 13	hour 12	Revenue accounts	Accounting treatments for revenue accounts	Giving lectures and holding discussions	Ask questions and discuss the answers
14 and	hour 12	Current operations accounts and final	Procedures followed in	Giving lectures	Ask questions

15		accounts (financial statements)	preparing financial statements	and holding discussions	and discuss the answers
----	--	---------------------------------	--------------------------------	--------------------------------	--------------------------------

12 Infrastructure	
) The unified accounting system book (methodical book	Required prescribed books Main references (sources)
Discussing and sharing interaction between students	Recommended books and references (scientific journals, reports)
	reports ,Electronic references
13 Course development plan	
1) Follow up on the latest developments in the field of scientific research .related to the course 2) Updating the curriculum by following the curricula of specialized .international universities 3) of the labor market and striving to meet Taking into account the needs .them by reconsidering the course vocabulary	

Model Course Description Growth

Course Description

1. Educational institution	Southern Technical University/Dhi Qar Technical College
2. Scientific / Department Center	Accounting techniques
3. Code / Name	Risk management
4. Available attendance forms	person and online-In
5. Year / Chapter	Chapter Two
6. Number of study hours	hours 2
7. Date this description was prepared	2024/7/1

8. Course objectives

- as a science, and the student to risk management and insurance Introducing and the extent of the need for 'elements ' scope 'its importance understanding . it
- Insurance and idea Shedding light on the historical development of the . contemporary schools in modern ' of various risks management
- the risk factors, the different ways to avoid or mitigate risk, and the Identify .different insurance methods to reduce risk
- with the different types of insurance methods, and what can be Familiarity .insured, starting from individuals to means of transportation

9. Teaching and learning strategy

A- Cognitive objectives

A1- Knowing the basis for starting interest in the field of risk management.

A2- Knowing the basis for starting interest in the field of insurance.

A3- Understanding the relationship between risk management and insurance and all functions of the facility and understanding the major role of senior management in achieving the foundations of insurance to avoid risks.

A4- The necessity of interest and familiarity with the administrative functions of risk and insurance in various areas and all available activities.

A5- Realizing the importance of risk management and insurance in driving business organizations towards progress and advancement.

A6- Knowing how to calculate risk rates and insurance premiums in all its fields.

- Delivering electronic lectures through modern technology.

- Electronic classroom collaborative education.

- Interactive education.

- Learning through case studies, reviewing library research, and reviewing recent information on the Internet related to the prescribed material.

10- Course structure

week	Watches	Required learning outcomes	Name of unit/course or topic	Teaching method	Evaluation method
1	3	Learn the nature of the source of danger	Concept and source of risk	Lecture explanation	direct observation
2	3	Understanding risk, its sources and factors	Risk factors, risk classification and conditions	and dialogue explanation	Direct questions
3	3	Management and its environment	Risk management concept and measurement	Lecture explanation	and Questions discussions
4	3	Objectives and importance of insurance legally	The concept of legal and technical insurance and its importance	The lecture	Oral tests

5	3	Definition of jobs and insurance companies	Insurance jobs and insurance company jobs	and Lecture discussion	Direct questions
6	3	Understanding the pillars of insurance	The pillars and legal principles of the insurance contract	Lecture and discussion	Discussions and questions
7	3		exam		
8	3	Understanding the types and methods of insurance	Civil Liability and Property/Fire Insurance	Lecture and discussion	Discussions and questions
9	3	Understanding insurance areas	Theft and engineering insurance	Lecture and dialogue	Direct questions
10	3	Learn how to calculate loss	Transport insurance, marine insurance and loss calculation in marine insurance	Lecture and dialogue	direct observation
11	3	Learn how to secure transportation	Car insurance and international cards	Lecture and dialogue	Discussions and questions
12	3	Understanding Local and International Insurance	Reinsurance and reinsurance methods	Lecture and group discussions	Direct questions
13	3	Quantitative and mathematical methods in insurance	Reinsurance calculation	Lecture and group discussions	Discussions and questions

14	3	Understand and learn the areas of insurance service marketing	Life Insurance Insurance and Marketing	Lecture and group discussions	direct observation
15	3		Review of previous and chapters midterm exam		

Infrastructure .9	
2016 -Risk Management and Insurance .Wardi-Written by: Salim Ali Al	Required Textbooks -1
2016 -Risk Management and Insurance .Wardi-Written by: Salim Ali Al	) Main References -2 (Sources
Research, periodicals and information technology via the Internet according to the nature of the prescribed topics	Recommended books and (1 scientific) references (.etc ,journals, reports
Everything related to the field of risk management and insurance	Electronic references, (2 ,websites

Curriculum development plan .10
<p>Conducting Insurance sector Working on adding field visits to companies .1 to link acquired field trips for students to live with reality and qualify them . theoretical knowledge with practical application</p> <p>need to expand the scope of the market by diversifying the a There is .2 by expanding the material's insurance portfolio and reducing its risk level .vocabulary and including it in diversification portfolios</p>

Course Description Form

Course Description

1- Educational institution	-Southern Technical University Technical College / Thi Qar
2- Scientific Department / Center	Accounting techniques
3- Course Name/Code	English 2
4- Available attendance forms	Lectures person and -In online
5- Chapter/Year	Chapter Two
6- (Number of study hours (total	hours 2
7- Date of preparation of this description	2024

8- Course objectives

1. Understand and use English as a means of communication and learning
.in their specializations
2. Graduating highly educated, qualified and distinguished cadres
3. colloquial English in their daily lives Using
4. .Start and continue short and simple conversations
5. .Write a sentence that is correct in structure and meaning
6. Understanding the reading material and creating a connection between
its various components

Teaching and learning methods

**Giving homework to students as preparation before the lecture -
.Students' participation in the discussion and asking questions -
Help students to give constructive criticism and express their opinions while -
.respecting the opinions of their fellow students**

Evaluation methods

.Daily participation and the nature of the questions raised in the lecture -
Exam number two -
Preparing reports

D- General and transferable skills (other skills related to employability and personal development)

Exploring the theoretical aspect of the subject

Evaluating reality and benefiting from different experiences

10- Course structure

The week	Watches	Required learning outcomes	Unit name/topic	Teaching method	Evaluation method
1	2	Knowledge and practical application	Unit 1/ Getting to know you Tenses Types of questions	theoretical	Oral theoretical tests
2	2	Knowledge and practical application	Unit 2 /the way we live Present simple Present continuous	theoretical	Oral theoretical tests
3	2	Knowledge and practical application	Have/have got	theoretical	Oral theoretical tests
4	2	Knowledge and practical application	Unit 3/ it all went wrong Past simple Past continuous	theoretical	Oral theoretical tests
5	2		exam The		

6	2	Knowledge and practical application	Unit 4 / let's go shopping Quantity Much & many Some&any A few, a little, a lot of	theoretical	Oral theoretical tests
7	2	Knowledge and practical application	Articles	theoretical	Oral theoretical tests
8	2	Knowledge and practical application	Unit 5 /what do you want to do Verb patterns	theoretical	Oral theoretical tests
9	2	Knowledge and practical application	Be going to and will	theoretical	Oral theoretical tests
10	2		exam The		
11	2	Knowledge and practical application	Unit 6 /tell me! what's it like? What's it like Comparative and superlative	theoretical	Oral theoretical tests
12	2	Knowledge and practical application	Unit 7 / Fame Present perfect and past simple	theoretical	Oral theoretical tests
13	2	Knowledge and practical application	Prepositions	theoretical	Oral theoretical tests
14	2	Knowledge and practical application	Conjunctions	theoretical	Oral theoretical tests
15					

Infrastructure -11

New Headway Plus_ Pre-intermediate - student's book + workbook by John and Liz Soar	1- Required Textbooks
	Main references - 2 (sources)
	أ- Recommended books and references scientific) journals, reports, (.etc
https://learnenglish.britishcouncil.org/english-grammar-reference/present-simple https://www.englishpage.com/verbpage/presentcontinuous.html https://www.ef.com/wwen/english-resources/english-grammar/present-perfect //	ب- Electronic references, .....websites

Curriculum development plan -12

- Developing the study material according to the annual plan to update the approved -1
.study programs in the college
- Periodic review of the course -2
- Following up scientific conferences-3
- .Compatibility with what is offered by similar educational institutions -4

Course Description Form

1. Course Name:	
Intermediate accounting2	
2. Course Code:	
3. Semester / Year:	
the first / second	
4. Description Preparation Date:	
1-6-2024	
5. Available Attendance Forms:	
classroom / Electronic lesson	
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 :Dr. Hasan Talib Hashim Email: hasan.alkhafaji @stu.edu.iq	
8. Course Objectives	
Course Objectives	1-Consolidating the foundations of accounting knowledge regarding the intellectual framework of financial accounting and deepening understanding of accounting problems related to measuring and presenting assets and disclosing them in financial reports in light of accounting standards. 2.Introducing the student to all accounting treatments related to accounting work procedures, and developing the student's skill capabilities in dealing with measurement and communication problems in financial accounting, settling the final accounts at the end of the accounting period.

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- Invite guest speakers, such as researchers and 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
----------	---

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 2-1	4	1- The possibility of describing accounting framework for financial assets. 2- Accounting investments in debt securities at amortized cost. Accounting investments in debt securities at value. Accounting for equity investments at fair value. Explaining the equity method and comparing it to the fair value method.	Short-term investments: the purchase and sale of stocks, assessing short-term investments using the cost method in the market, whichever is lower, custom configuration of share prices in the market	Lecture, class discussion and readings.	Quiz on key concepts and principles.

		method in accounting investments. Discuss accounting the decline (erosion) in the value debt investments. Accounting the transfer of investments between different groups.			
Week 5-4-3	4	1- The possibility of describing accounting framework for financial assets. 2- Accounting investments in debt securities amortized cost. Accounting investments in debt securities at value. Accounting for equity investments at fair value. Explaining the equity method and comparing it to the fair value method in accounting investments. Discuss accounting the decline (erosion) in the value debt investments. Accounting the transfer of investments between different groups.	Long-term investments buy bonds at nominal value, less or the high of the nominal value. Accounting treatment the benefits and extinguish the premium and discount, the sale of bonds	Lecture, case studies, and group activities	Group presentation
Week 9-8-7-6	4	Learn about the concept and characteristics of fixed assets. Understanding the conditions recognition and initial measurement of a fixed asset. Understanding accounting treatment of self-produced assets (internally). Understanding and analyzing accounting issues related to acquisition of fixed assets. Understanding the accounting treatment for fixed asset swaps. Understanding and interpreting subsequent acquisition expenses and how to address them.	Fixed assets, acquisition of fixed assets, disposal of fixed assets to replacement, the determination of the fixed asset methods of calculating depreciation (straight line, reducing installment, the total years of useful number of units produced, gifts and donations), improvements and additions	Lecture, examples, and group exercises.	Individual written assignments
Week -10 12-11	4	Learn about the concept and characteristics of fixed assets. Understanding the conditions recognition and initial measurement of a fixed asset. Understanding accounting treatment of self-produced assets (internally). Understanding and analyzing accounting issues related to acquisition of fixed assets.	Intangible assets, the cost to buy them, exhaustion (amortized), patent, foundation expenses, brand, copyright, methods of assessment - evaluation (comprehensive evaluation method, income method)	Lecture, examples, and practical exercises.	In-class group activity

		Understanding the account treatment for fixed asset swaps. Understanding and interpret subsequent acquisition expenses and how to address them.			
Week -13 15-14	4	1- Determine the nature and type of current liabilities and evaluate them. -2- Explaining the issues classification of short-term debt expected to be refinanced. Determine the types of obligations associated with employees. Accounting for different types allocations. Determine the standards used to account for contingent liabilities	Liabilities. Short-term liabilities (accounts payable, notes payable, Long-term Reserves	Lecture, demonstrations and hands-on practice.	Individual or group assignment

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)	Intermediate Accounting -IFRS- 2nd Edition-Kieso, Weygant, and Warfield
Recommended books and references (scientific journals, reports...)	Financial Accounting (Intermediate) Book accordance with International Financial Reporting Standards - by Prof. Dr. Talal Jajawi - A.M.D. Haider Ali Al Masoudi
Electronic References, Websites	-

Course Description Form

1. Course Name:	
The crimes of the Baath regime	
2. Course Code:	
3. Semester / Year:	
the second / second	
4. Description Preparation Date:	
1-6-2024	
5.	
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 : Alaa Abdullah Khudair Email:	
8. Course Objectives	
Course Objectives	<ol style="list-style-type: none"> 1- Learn about the history of the crimes of the Baath regime in Iraq 2. Benefit from the study in identifying the foundations and methods of dictatorial regimes and their danger to the people 3. Learn about international crimes and genocide 4- Introducing students to identifying the most prominent methods of fighting and confronting dictatorial regimes 5- Introducing students to human rights and the way to promote those rights
9. Teaching and Learning Strategies	

Strategy	<ol style="list-style-type: none"> 1- . Active Learning: Encouraging active participation by incorporating interactive activities such as group discussions and case studies. This allows students to apply research methodology concepts in the real world and promotes a deeper understanding of the topic. 2- Learning based on analysis and deduction: presenting the historical facts of the Baath regime, analyzing them, discussing them, and presenting them to students, and trying to reach the most prominent methods of fighting and curbing dictatorial regimes. 3- Learning based on introducing the comparative approach, where the government system is compared with other systems, the methods of dealing with peoples, and the extent of their conformity with Iraqi law, international laws, and Islamic law. 4- Inquiry and research-based learning: Encourage students to pursue their own research inquiries and explore topics of interest related to the topic of research methodology. This approach fosters curiosity, self-directed learning, and a sense of ownership in the comparative research process. 5- Digital education: It is a curriculum based on introducing electronic means of communication and information technology to deliver scientific lectures and scientific discussion creations through information technology.
----------	--

[OBJ]

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	2	The concept of crime in general and the definition of crimes in language law, terminology, and in sociology and psychology	The concept and definition of crime	Lecture, class discussion, readings	Quiz on key concepts and principles
Week 2	2	International, social, crimes psychological, crimes of religion and belief...	Crimes and their Types.	Lecture, Class discussion, and readings	General discussion for student

Week 3	2	International crimes social psychological, crimes of religion and belief...	Crimes of the Baath regime according to the law of the Iraqi Supreme Criminal Court	Lecture, class discussion, and readings	General discussion for student
Week 4	2	The decision to establish the court organizational structure, as well the crimes considered by the court	Decisions issued the Supreme Criminal Court	Lecture class Discussion and readings	A group activity in the classroom on the comparative method in the topic.
Week 5	2	Psychological effects and social effects	The impact of crimes on the Iraqi people	Lecture class Discussion and readings	Weekly test
Week 6	2	The Anfal crime, the Friday prayer crime, the liquidation of religious parties.	Crimes brought court	Lecture class Discussion and readings	An individual or group task to explain the lecture and discussion
Week 7	2	The crime of executing merchants, crime of the Dujail massacre, crime of bombing Halabja, the crime of suppressing the Shamanic uprising	Violations of Baathist regime Iraq.	Lecture class Discussion and readings	Weekly test
Week 8	2	Legislative and executive level	The psychological and social impact crimes	Lecture class Discussion and readings	Weekly test
Week 9	2	Food monopoly, terror and intimidation, poverty and starvation	Mechanisms psychological crimes	Lecture class Discussion and readings	Group presentation ethical considerations in the study
Week 10	2	Violating the laws through crimes authority, the militarization society, and the Baathist regime's position on religion	Social crimes.	Lecture class Discussion and readings	An individual or group task to explain the lecture and discussion
Week 11	2	Military and radiation pollution	Environmental crimes	Lecture class Discussion and readings	Weekly test
Week 12	2	Exploding mines and destroying cities and villages, draining marshes, and bulldozing orchards and trees	Scorched earth policy	Lecture class Discussion and readings	Group presentation on ethical considerations in the study
Week 13	2	Events of 1963	Mass grave crimes	Lecture class Discussion and readings	Weekly test

Week 14	2	Events of (1979-2003)	Genocide cemeteri	Lecture class Discussion and readings	Individual and group review and discussion.
Week 15	2	Graves from(1980 – 1988)	Iraqi war graves	Lecture class Discussion and readings	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
Main references (sources)	The crimes of the Baath regime in Iraq
Recommended books and references (scientific journals, reports...)	hsan Hindi, Laws of Military Occupation, Rights of the Civil Population in the Occupied Territories and Their Protection, Political Administration, Damascus, 1972.....and others.
Electronic References, Websites	United Nations website, and the Legal Thought Electronic Channel website, t.me\iraqilegal2018 and https://www.un.org

