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

Academic Program and Course Description Guide

2026

Introduction:

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

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

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

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

Concepts and terminology:

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

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

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

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

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

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

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

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

Academic Program Description Form

University Name: Southern Technical University

Faculty/Institute: Thi Qar Technical College

Scientific Department: Accounting Techniques Department

Academic or Professional Program Name: Bachelor's Program in Accounting Techniques Department

Final Certificate Name: Bachelor Degree.

Academic System: Semester System

Description Preparation Date: /7/2026

File Completion Date: 2/7/2026

Signature:

Head of Department Name:

Lecturer Dr. Muhammad Naeem Ajaj

Date: 20/7/2026

Signature:

Scientific Associate Name:

Lecturer Dr. Ihab Razzaq Sakhi

Date: 20/7/2026

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Assistant Lecturer Haneen Hasan Laiyth

Date: 20/7/2026

Signature:

Approval of the Dean

Professor Dr. Hussein Touqan Abdullah

1. **Program Vision**
For the Accounting Technology Department to be a leading center in technical accounting education and training, enabling the preparation of qualified personnel capable of keeping pace with technical developments in the modern business environment

2. **Program Mission**
Providing high-quality education in the field of accounting technology, combining accounting knowledge that enables them to perform accounting work efficiently and developing students' skills to meet the needs of the local and regional labor market.

3. **Program Objectives**
1-The department seeks to provide graduates with a comprehensive understanding of accounting principles, concepts, and techniques . 2-Enhance proficiency in the use of accounting software and technology tools . 3-Develop graduates' skills in analyzing, solving problems, interpreting financial data, and making decisions. 4-Develop effective written and oral communication skills to accurately and clearly communicate financial information. 5-Identify relevant laws, regulations, and ethical standards governing accounting practices. 6-Develop the ability to work collaboratively in multidisciplinary teams and assignments across diverse accounting work environments. 7-Stay abreast of emerging trends and developments in accounting and assignment techniques, along with changing requirements. 8-Develop organizational and time management skills to efficiently handle accounting tasks and meet deadlines.

9-The department strives to demonstrate attention to detail in financial record keeping and reporting .

10-Develop a commitment to lifelong learning and professional development, including obtaining relevant certifications or advanced degrees.

11-Aim to be a valuable partner to all stakeholders, contributing to the sustainable success of various organizations .

12-Building partnerships with the public and private sectors to enhance training and employment opportunities for graduates .

4. Program Accreditation

NO

5. Other external influences

NO

6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	5	10	10.5%	
College Requirements	3	6	6.25%	
Department Requirements	21	80	80%	
Summer Training	YES			
Other				

* This can include notes whether the course is basic or optional.

7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
2025-2026 - Third		Cost Accounting / 1	**2**	**2**
		Corporate Accounting / 1	**2**	**2**
		Accounting for Financial Institutions	**2**	**2**

		Specialized Accounting Systems / 1	**2**	**2**
		Accounting Information Systems	**2**	**2**
		Electronic Accounting Applications / 1	**1**	**2**
		English Language / 3	**2**	
		Cost Accounting / 2	**2**	**2**
		Corporate Accounting / 2	**2**	**2**
		Financial Analysis	**2**	**2**
		Specialized Accounting Systems / 2	**2**	**2**
		Auditing Techniques	**2**	**2**
		Electronic Accounting Applications / 2	**1**	**1**
		Research Methodology	**2**	
2025-2026-Four		Managerial Accounting / 1	**2**	**2**
		International Accounting / 1	**2**	**2**
		Advanced Cost Accounting / 1	**2**	**2**
		Accounting Theory / 1	**2**	**2**
		English Language / 4	**2**	
		Electronic Accounting Applications / 3	**1**	**2**
		Professional Ethics	**2**	
		Managerial Accounting / 2	**2**	**2**
		International Accounting / 2	**2**	**2**
		Advanced Cost Accounting / 2	**2**	**2**
		Accounting Theory / 2	**2**	**2**
		Financial Auditing	**2**	**2**
		Graduation Project		**2**
		Electronic Accounting Applications / 4	**1**	**2**
		Labor Market Requirements	**2**	

8. Expected learning outcomes of the program

Knowledge

1. Demonstrate understanding of the fundamental principles and concepts of financial, managerial, and cost accounting, as well as auditing and control processes, in accordance with contemporary theoretical frameworks.
2. Distinguish between various accounting systems, laws, and regulations governing accounting practices within local and regional contexts.

3. Recognize the importance of information technology in supporting accounting processes through the use of modern accounting systems and tools.
4. Appreciate the need to keep pace with developments in international and regional accounting standards and their relevance to the evolving business environment.

Skills

1. Apply technical skills using modern accounting software in the accurate and efficient preparation of financial statements and reports.
2. Analyze financial data to interpret results and support accounting decision-making in diverse professional settings.
3. Demonstrate effective professional communication through the preparation and presentation of accounting information both orally and in writing.
4. Employ critical thinking and problem-solving skills in addressing real and simulated accounting cases.

Ethics

1. Adhere to professional ethics, integrity, and transparency in performing accounting tasks across various organizational environments.
2. Demonstrate the ability to work collaboratively within multidisciplinary teams to achieve accounting-related objectives efficiently.
3. Promote the concept of lifelong learning through continuous professional development and staying up to date with emerging trends in accounting technologies.
4. Value accuracy and attention to detail in maintaining financial records and meeting reporting deadlines.

9. Teaching and Learning Strategies

- **Competency-Based Learning**
  Focuses on enabling students to master essential accounting skills through hands-on training using accounting software such as *Al-Ameen* and *Excel*, thereby enhancing their readiness for the labor market.
- **Problem-Based Learning (PBL)**
  Students are guided to analyze real-world business cases and apply accounting concepts to solve problems, fostering critical thinking and decision-making skills.
- **Collaborative and Team-Based Learning**
  Encourages students to work in groups on solving accounting problems or preparing financial reports, promoting communication, teamwork, and simulating real work environments.
- **Project-Based Learning**
  Assigning practical projects at the end of certain courses, such as preparing

a full accounting cycle or conducting a financial analysis of a company, to bridge theoretical knowledge with practical application.

- **Field Visits and Practical Training**
  Integrating field training in real accounting institutions as part of the study plan to provide students with direct professional experience and broaden their career perspectives.
- **Brainstorming and Classroom Discussions**
  Utilizing brainstorming techniques to explore recent developments in accounting standards and technologies, encouraging creativity and intellectual openness.

10. Evaluation methods

Weekly, monthly, and daily quizzes**, in addition to** end-of-semester examinations

11.Faculty

Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	**Special**			**Staff**	**Lecturer**
Assistant Professor Dr. Rashid Hamid Mazid	Management	Information Quality				
Assistant Professor Hassan Talib Hashim	Accounting	Financial Accounting				
Lecturer Dr. Imad Farhoud Mohi	Mathematics	Mathematical Statistics				
Lecturer Dr. Muhammad Naeem Ajaj	Financial and Banking Sciences	Financial Management				
Lecturer Dr. Mustafa Lutfi Abdel Jalil	Public Law	Criminal Law				
Lecturer Mowj Abbas Jasim	Accounting	Managerial Accounting				
Assistant Lecturer Ali Hassan Kamel	Computer Science	Information Technology and Systems				

Assistant Lecturer Sama'a Basim Muhammad	Accounting	Cost Accounting				
Assistant Lecturer Intisar Nima Mani'	Computer Science	Cloud Computing				
Assistant Lecturer Rawaa Mohsen Lafta	Business Administration	Organizational Theory and Behavior				
Assistant Lecturer Riam Majid Khaza'l	Accounting	Cost Accounting				
Assistant Lecturer Zaid Iyad Ali	Business Administration	Knowledge Management				
Assistant Lecturer Suhair Samir Masir	Accounting	Corporate Accounting				
Assistant Lecturer Karrar Haider Shaheen	Financial and Banking Sciences	Financial and Banking Sciences				
Assistant Lecturer Munthir Jassab Razaq	Financial and Banking Sciences	Financial and Banking Sciences				

Professional Development

Mentoring new faculty members

Guidance for New Faculty Members

Implement specialized workshops and training courses to support faculty onboarding. Regular sessions may be organized within the department or in collaboration with external entities on topics such as modern accounting technologies, e-learning methodologies, digital course design, and effective assessment strategies.

Scientific Research and Academic Publishing

Support faculty members in conducting research and publishing in peer-reviewed journals, as well as participating in specialized academic conferences. Promote a culture of research within the department.

Participation in Committees and Academic Activities

Integrate new faculty members into departmental committees and developmental activities to foster engagement in collaborative academic work.

Professional development of faculty members

Continuous Updating of Specialized Knowledge

Encourage faculty to stay abreast of the latest advancements in accounting and financial technologies through participation in scientific conferences, seminars, and both local and international workshops. This ensures the transmission of up-to-date knowledge to students.

Training in Contemporary Teaching Methods

Facilitate opportunities for faculty to engage in training on active learning approaches, e-learning techniques, digital course design, and classroom management using smart systems. These initiatives aim to enhance the effectiveness of the educational process.

Support for Scientific Research and Academic Publishing

Promote research activities by providing technical and financial support for both theoretical and applied studies in accounting. Encourage publication in peer-reviewed journals, thereby contributing to the institution's academic ranking.

12. Acceptance Criterion

Required Academic Qualification

Applicants must hold a preparatory school certificate in the scientific, literary, or commercial vocational branch—or an equivalent qualification officially recognized by the Ministry of Higher Education and Scientific Research.

Competitive Grade Average

Student admission is based on comparative final grade averages, in accordance with the annual guidelines for centralized or direct admission established by the Ministry. A designated percentage of seats may be allocated to graduates of vocational (commercial) education.

Mental and Physical Aptitude

It is preferred that applicants possess mental acuity, the ability to concentrate, and attention to detail, given the nature of accounting tasks. Additionally, basic sensory functions—hearing, vision, and speech—should be sound to ensure effective engagement in training and learning activities.

Professional Interests and Inclinations

Students are encouraged to have a clear interest in commercial, administrative, and digital fields. A preference for working with numbers, analyzing data, and using accounting applications enhances both academic success and future professional development.

13. The most important sources of information about the program

Official Website of the Institution/Department

The department's official website offers continuously updated information regarding program objectives, learning outcomes, curriculum plans, faculty members, training opportunities, and the latest academic announcements.

Program Specification and Description File

This document contains comprehensive details covering the program's vision, mission, objectives, learning outcomes, teaching and assessment strategies, quality assurance framework, and academic accreditation standards.

14. Program Development Plan

Curriculum and Course Updates

- Periodic review of curriculum plans (as needed) to ensure alignment with international professional standards
- Enhancement of practical courses and project-based learning with direct relevance to labor market demands

Faculty Capacity Building

- Development of faculty members' pedagogical and technical skills through specialized workshops and training sessions
- Promotion of academic exchange programs with peer departments both locally and internationally

Enhancing Technological and Educational Infrastructure

- Upgrading accounting laboratories with cutting-edge accounting software and interactive technologies
- Utilizing learning management systems (LMS) and enabling digital classroom management and remote assessment tools
- Providing both electronic and print-based learning resources to support autonomous learning

Strengthening Partnerships with the Labor Market

- Establishing partnerships with accounting firms, audit offices, and commercial enterprises to offer practical field training opportunities
- Engaging labor market representatives in curriculum development and program outcome evaluations
- Organizing regular job fairs and recruitment forums to connect students with both public and private sector opportunities

Program Skills Outline

				Required program Learning outcomes											
Year/Level	**Course Code**	**Course Name**	**Basic or optional**	**Knowledge**				**Skills**				**Ethics**			
				A1	**A2**	**A3**	**A4**	**B1**	**B2**	**B3**	**B4**	**C1**	**C2**	**C3**	**C4**
2025-2026 / Third		Cost Accounting / 1	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Corporate Accounting / 1	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Accounting for Financial Institutions	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Specialized Accounting Systems / 1	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Accounting Information Systems	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Electronic Accounting Applications / 1	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		English Language / 3	Basic				✔			✔	✔	✔	✔	✔	✔
		Cost Accounting / 2	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔

		Corporate Accounting / 2	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Financial Analysis	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Specialized Accounting Systems / 2	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Auditing Techniques	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Electronic Accounting Applications / 2	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Research Methodology	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
2025-2026 Fourth		Managerial Accounting / 1	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		International Accounting / 1	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Advanced Cost Accounting / 1	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Accounting Theory / 1	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		English Language / 4	Basic				✔			✔	✔	✔	✔	✔	✔
		Electronic Accounting Applications / 3	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔

		Professional Ethics	Basic			✔				✔	✔	✔	✔	✔	✔
		Managerial Accounting / 2	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		International Accounting / 2	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Advanced Cost Accounting / 2	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Accounting Theory / 2	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Financial Auditing	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Graduation Project	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Electronic Accounting Applications / 4	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
		Labor Market Requirements	Basic		✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔
2025-2026/ Third		Summer Training	Basic	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔

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

Course Description Form

<table>
<tr><td colspan="2">1-Course Name:</td></tr>
<tr><td colspan="2">Computer Applications2</td></tr>
<tr><td colspan="2">2- Course Code:</td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="2">3- Semester /Year:</td></tr>
<tr><td colspan="2">The first/ second</td></tr>
<tr><td colspan="2">4-Description Preparation Date:</td></tr>
<tr><td colspan="2">1/6/2025</td></tr>
<tr><td colspan="2">5- Available Attendance Forms :</td></tr>
<tr><td colspan="2">Classroom /Laboratory</td></tr>
<tr><td colspan="2">6- Number of Credit Hours (Total)/Number of Units (Total):</td></tr>
<tr><td colspan="2">2/3</td></tr>
<tr><td colspan="2">7- Course administrator’s Name(mention all ,if more than on name):</td></tr>
<tr><td colspan="2">Name: Intisar Neamah Manea
Email: intisar.neamah@stu.edu.iq</td></tr>
<tr><td>8- Course Objectives:</td><td></td></tr>
<tr><td>Course Objectives</td><td>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.</td></tr>
<tr><td colspan="2">9- Teaching and Learning Strategies:</td></tr>
<tr><td>Strategy</td><td>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.</td></tr>
</table>

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 review within tables in the practical aspect	Types of infringements in the digital space - Internet law - Review tab	Delivering a lecture and carrying out a practical exercise	discussion - Oral exams - A practical duty
Week10	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
Week11	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
Week12	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
Week13	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
Week14	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
Week15	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)	**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) * 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)
Main references (sources	Supervision of the ministerial committee for developing students' computer skills
Recommended books and references (scientific journals, reports…)	nothing
Electronic References, Websites	1-Computer and Internet Basics Office 2010 (Dr. Ziad Muhammad Abboud) 2- The official website of the American company Microsoft 3- The official website for the Windows 7 operating system, the American company Microsoft 4- Some other sources within the sources of the two books

1-Course Name:	
Electronic accounting applications1	
2-Course Code:	
3-Semester / Year:	
The First / Third Year	
4-Description Preparation Date:	
1-6-2025	
5-Available Attendance Forms:	
classroom / Lab	
6-Number of Credit Hours (Total) / Number of Units (Total)	
3 Hours / 2 Units	
7-Course administrator's name (mention all, if more than one name)	
Name : Ali Hasan Kamil Email: Ali.alsaadawi@stu.edu.iq	
8-Course Objectives	
Course Objectives	**Understanding the Basics of Electronic Accounting** **Acquiring Skills in Using Accounting Software** **Preparing and Processing Financial Reports Electronically** **Understanding Integration Between Accounting Systems and Other Systems** **Enhancing Security and Privacy in Electronic Accounting**

	Applying International Accounting Standards in an Electronic Environment **Analyzing Financial Data Using Electronic Analysis Tools** **Staying Updated on Recent Developments in Electronic Accounting** **Developing Practical and Applied Skills** **Enhancing Critical Thinking and Problem-Solving**

9-Teaching and Learning Strategies

Strategy	1. **Hands-On Learning:** o **Using Accounting Software:** Allocate class time to teach students how to electronic accounting software. o **Simulation Projects:** Organize simulation projects where students cre financial accounts for fictional companies and perform all necessary account operations using electronic accounting software. 2. **Project-Based Learning:** o **Developing Long-Term Projects:** Assign students projects that simulate accounting processes, such as preparing monthly or annual financial reports providing financial consulting for small businesses. o **Solving Real-World Problems:** Encourage students to use accounting softw to solve real accounting issues, such as correcting errors in financial entries analyzing financial data for strategic decision-making. 3. **Collaborative Learning:** o **Teamwork:** Organize student teams to work together on electronic account projects, fostering collaboration and sharing of knowledge and experiences. o **Group Discussions:** Encourage students to share their experiences w accounting software and discuss challenges and possible solutions. 4. **Instructor-Led Training:** o **Guided Lessons:** Provide comprehensive instructional lessons on the basics using accounting software, including how to set up accounts and gener reports. o **Direct Technical Support:** Offer direct technical support and answer stude questions during practical lessons to ensure full understanding of concepts applications. 5. **Example-Based Learning:** o **Case Studies:** Use real-life case studies from companies using electro accounting to explain how to apply accounting concepts with technology. o **Analyzing Common Errors:** Present examples of common errors in electro accounting and explain how to avoid and correct them. 6. **Feedback-Based Learning:** o **Continuous Assessment:** Provide ongoing assessments of stude performance on practical tasks and projects, with detailed feedback to impr their skills. o **Review Sessions:** Organize review sessions after each project or task to anal and correct errors. The course on "Electronic Accounting Applications" requires a blend of theoretical practical education to develop the necessary skills. By using these educational strateg

	students' understanding of accounting concepts can be enhanced, and their proficie in applying these concepts using technology in the real world can be increased.

10-Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	3	• The ability to define electronic accounting and determine the difference between it and traditional accounting. • Understanding the importance of usi technology in modern accounting an its impact on the efficiency and effectiveness of financial operations	Introduction to Electronic Accounting	Theoretical Lectures	Discussion Oral-test
Week 2	3	• The ability to define the "Al-Amin" accounting program and identify its basic features and functions. • "Understanding the role of the "Ami program in automating accounting ar . administrative processes	Learn about the Al-Amin Program	Theoretical Lectures Practical Lectur	Discussion Oral tests- Practical exercise-
Week 3	3	• The ability to define the group card in the "Al-Amin" program and understand its role in organizing and classifying accounting data. • Learn about the types of group cards available and how to use them to facilitate accounting operations.	Create a group card	Theoretical Lectures Practical Lectur Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 4	3	• The ability to define the material card and its importance in the "Al-Amin" system for inventory management and accounting operations. • Understand how to use material car to record and track materials and products in various accounting processes.	Material card	Theoretical Lectures Practical Lectur Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 5	3	• Ability to define the materials guide and its importance in the Al-Amin" accounting system" • Understand the role of the materials manual in organizing and managing inventory information, and ensuring accuracy of financial data related to materials.	Materials Guide	Theoretical Lectures Practical Lectur Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 6	3	• The ability to define the concept of warehouse management and its	Warehouses	Theoretical Lectures Practical Lectur	Discussion Oral tests-

		”importance in the “Al-Amin accounting system. • Learn how to manage warehouse ,operations, including receiving, stori and issuing materials.		Practical Trainin	Practical exercise Practical homework
Week 7	3	• Understanding the concept of the account card in the Amin program • Setting up and creating account cards Manage and update account cards	Account card	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 8	3	• Understanding the concept of accounting guide in the Amin program • Prepare and create an account guide • Organizing and managing the chart c accounts	Accounts Guide	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 9	3	• Understanding the concept of customer card in the Amin program • Preparing and creating customer cards • Manage and update customer cards	Customer card	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 10	3	• Understanding the concept of opening entries • Preparing the opening entry • Execute and enter the opening entry into the program	Opening entry	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 11	3	• Understanding the concept of purchase invoice • Preparing and creating a purchase invoice • Manage and update purchase invoice	Purchase invoice	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 12	3	• Understanding the concept of a sales invoice • Prepare and create a sales invoice • Manage and update sales invoices	Sales invoice	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 13	3	• Understanding the concept of return invoices • Preparing and creating return invoices • Manage and update return invoices	Sales and purchase re invoice	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 14	3	• Understanding the concept of a receipt • Preparing and creating a receipt • Managing and updating receipts	Receipt voucher	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 15	3	• Understanding the concept of a promissory note • Prepare and create a payment voucher • Manage and update payment vouche	Payment voucher	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework

11. Course evaluation

10% .daily activities 20% midterm exam (theoretical) 20% Midterm Exam (Practical) 40% final exam (theoretical) 10% End of semester exam (practical)

12-Learning and Teaching Resources	
Required textbooks (curricular books, if any)	nothing
Main references (sources)	Amin Software User Manuals and Brochures
Recommended books and references (scientific journals, reports...)	Accounting Educational References
Electronic References, Websites	Resources available on the program website Electronic resources and training courses

1-Course Name:	
Electronic accounting applications2	
2-Course Code:	
3-Semester / Year:	
The Second / Third Year	
4-Description Preparation Date:	
1-6-2025	
5-Available Attendance Forms:	
classroom / Lab	
6-Number of Credit Hours (Total) / Number of Units (Total)	
3 Hours / 2 Units	
7-Course administrator's name (mention all, if more than one name)	
Name : Ali Hasan Kamil Email: Ali.alsaadawi@stu.edu.iq	
8-Course Objectives	
Course Objectives	**Understanding the Basics of Electronic Accounting** **Acquiring Skills in Using Accounting Software** **Preparing and Processing Financial Reports Electronically** **Understanding Integration Between Accounting Systems and Other Systems** **Enhancing Security and Privacy in Electronic Accounting** **Applying International Accounting Standards in an Electronic Environment** **Analyzing Financial Data Using Electronic Analysis Tools** **Staying Updated on Recent Developments in Electronic Accounting** **Developing Practical and Applied Skills**

	Enhancing Critical Thinking and Problem-Solving

9-Teaching and Learning Strategies	
Strategy	7. **Hands-On Learning:** o **Using Accounting Software:** Allocate class time to teach students how to use electro accounting software. o **Simulation Projects:** Organize simulation projects where students create finan accounts for fictional companies and perform all necessary accounting operations us electronic accounting software. 8. **Project-Based Learning:** o **Developing Long-Term Projects:** Assign students projects that simulate real account processes, such as preparing monthly or annual financial reports, or providing finan consulting for small businesses. o **Solving Real-World Problems:** Encourage students to use accounting software to so real accounting issues, such as correcting errors in financial entries or analyzing finan data for strategic decision-making. 9. **Collaborative Learning:** o **Teamwork:** Organize student teams to work together on electronic accounting proje fostering collaboration and sharing of knowledge and experiences. o **Group Discussions:** Encourage students to share their experiences with account software and discuss challenges and possible solutions. 10. **Instructor-Led Training:** o **Guided Lessons:** Provide comprehensive instructional lessons on the basics of us accounting software, including how to set up accounts and generate reports. o **Direct Technical Support:** Offer direct technical support and answer students' questi during practical lessons to ensure full understanding of concepts and applications. 11. **Example-Based Learning:** o **Case Studies:** Use real-life case studies from companies using electronic accounting explain how to apply accounting concepts with technology. o **Analyzing Common Errors:** Present examples of common errors in electronic account and explain how to avoid and correct them. 12. **Feedback-Based Learning:** o **Continuous Assessment:** Provide ongoing assessments of students' performance practical tasks and projects, with detailed feedback to improve their skills. o **Review Sessions:** Organize review sessions after each project or task to analyze and corr errors. The course on "Electronic Accounting Applications" requires a blend of theoretical a practical education to develop the necessary skills. By using these educational strateg students' understanding of accounting concepts can be enhanced, and their proficiency applying these concepts using technology in the real world can be increased.

10-Course Structure					
Week	**Hours**	**Required Learning Outcomes**	**Unit or subject name**	**Learning method**	**Evaluation method**
Week 1	3	• Understanding the concept of foreign and local currencies • Adding currencies and their settings in the Amin program • Setting and updating exchange rates • Perform accounting operations in multiple currencies	Add currencies	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 2	3			Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 3	3	• Understanding the role of customer reports • Using the Secretary program to prepare reports • Customer data analysis • Customer Relationship Management • Make data-driven decisions • Adjust report settings	Customer reports	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 4	3			Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 5	3			Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 6	3			Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 7	3	• Understanding the movement of materials • Preparing and creating reports • Data analysis • Integration with other processes Manage inventory effectively	Material movement reports	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 8	3			Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 9	3	• Understanding the concept of inventory • Create inventory reports • Analysis of inventory results • Integration with other processes	Inventory reports	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
	3			Theoretical Lectures	Discussion Oral tests-

Week 10				Practical Lecture Practical Trainin	Practical exercise Practical homework
Week 11	3	• Understanding the concept of profit • Preparing earnings reports • Profit Analysis • Using reports to make decisions	Earnings reports	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 12	3			Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 13	3	• Understanding the concept of powers • User Setup • Classification of powers • Role and Function Management • Data Protection and Confidentiality	Determine the power	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 14	3	• Understanding the concept of ledger and journal • Preparing and analyzing reports • Financial balance monitoring	ledger journal	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework
Week 15	3	• Understanding Basic Financial Statements • Preparing financial statements • Financial performance analysis	Financial statements	Theoretical Lectures Practical Lecture Practical Trainin	Discussion Oral tests- Practical exercise Practical homework

11. Course evaluation

10% .daily activities

20 % midterm exam (theoretical)

20% Midterm Exam (Practical)

40% final exam (theoretical)

10% End of semester exam (practical)

12-Learning and Teaching Resources

Required textbooks (curricular books, if any)	nothing
Main references (sources)	Amin Software User Manuals and Brochures
Recommended books and references (scientific journals, reports...)	Accounting Educational References
Electronic References, Websites	Resources available on the program website Electronic resources and training courses

1-Course Name:
accounting information systems
2-Course Code:
3-Semester / Year:
The first/ third year
4-Description Preparation Date:
1/6/2025
5-Available Attendance Forms:
classroom
6-Number of Credit Hours (Total) / Number of Units (Total)
3hours /3 unit
7-Course administrator's name (mention all, if more than one name)
ASST.LECT .SUHAIR SAMEER MASEER Email . Suhair.maseer@stu.edu.iq

8-Course Objectives	
Course Objectives	1. Understanding the concept of Accounting Information Systems (AIS): Introducing students to the importance of accounting information systems and their roles in collecti processing, and storing financial data. 2. Applying information systems in accounting work environments: Training students to use modern accounting systems in various business environments. 3. Analyzing the role of systems in financial decision-making: Enabling students to analyze how accounting information systems affect financial and administrative decision-making. 4. Knowing the components of accounting informatior systems: Introducing students to the basic components of accounting information syster such as hardware, software, and databases. 5. Keeping up with technological developm in accounting: Teaching students how to use modern technology to improve accounting efficiency and solve financial problems.

9-Teaching and Learning Strategies	
Strategies	1. Project-Based Learning: Students are given practical tasks that involve designing and using accoun information systems for real accounting situations. This approach helps students apply what they h learned in real contexts. 2. Interactive Learning: Utilizing discussion forums and interactive activitie enhance deep understanding of accounting information systems. Students can work in groups to s complex problems and exchange ideas. 3. Tech-Enhanced Learning: Providing an educati environment supported by modern technologies such as accounting software, electronic simulations, platforms. E-learning helps students learn how to deal with accounting information systems ir interactive environment. 4. Self-Directed Learning: Encouraging students to conduct indepen research and discover modern accounting tools and software, while providing additional educati resources (such as videos, articles, and e-books) to enhance their skills. 5. Continuous Assessment: U multiple assessment methods such as quizzes, practical applications, and solving accounting problem motivate students for continuous learning and ensure their good understanding of the material.

Strategy	

10-Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	• At the beginning of this course, student will learn about the foundati and basic concepts of accoun information systems, with a focus how to use them to improve accoun efficiency, collect and analyze finan data, and develop systems that assis making effective financial decision organizations.	The evolution of accounting systems Factors affecting the design of the accountin system structure	Practical learning Collaborative learning Example-based learning Technology-supported learning	Practical assessment Written tests Individu and group projects Continuous assessme Examinations
2	3	• Distinguishing between the different types of accounting information syste Accounting information, the importa of accounting informationThe concep of the accounting system, characteris of the accounting system, general objectives of the accounting system, qualitative objectives of the accounti system, types of accounting systems.	Qualitative characteris of accounting informat classification of accoun information, determina	Practical learningCollabora learningExample-based learning	Practical assessn Written tests Indivi and group proj Practical assessn Written tests Indivi and group proj Continuous assessn Examinations
3	3	• Understanding the role of information systems in improving accounting efficiency	Elements and compon of the accounting syst the documentation cy the bookkeeping gr Design of accoun 3systems, fundame considerations w designing or developing accounting system, sta of creating and develop the accounting system.	Practical learn Collaborative learning Exam based learn Technology-supported learning	Practical assessn Written tests Indivi and group proj Continuous assessn Examinations Prac assessment Written t Individual and gr projects Continu assessment Examinat
4	3	• Practical learning, Collabora learning, Example-based learn Technology-supported learning	The financial accoun system, its objectives, the rules and stand governing the system payroll and w accounting system	The financial accounting system its objectives, and rules and standard governing the syst as well as the payr and wage account system.	Practical assessn Written tests Indivi and group proj Continuous assessn Examinations Prac assessment Written t Individual and gr projects Continu assessment Examinat

5	3	• Understanding how to collect, store, analyze financial data using account systems.	Accounting system purchases Accoun system for production	Practical learning Collaborative learning Learning based on practical examples Technology-supported learning	Practical assessm Written tests Indivi and group proj Continuous assessm Examinations Pract assessment Written t Individual and gr projects Continu assessmen examinatio
6	3	• The use of accounting software various business applications	The accounting system sales	Practical learn Collaborative learning Exam based learn Technology-supported learning	Practical assessments Written tests Individu and group projects Continuous assessme Examinations Practica assessment Written te Individual and group projects Continuous assessment Examinati
7	3	Design and development of accoun information systems for business enterpri	The accounting system receivables and payable	Practical learn Collaborative learning Exam based learn Technology-supported learning	Practical assessm Written tests Indivi and group proj Continuous assessm Examinations Pract assessment Written t Individual and gr projects Continu assessment Examinati
8	3	• Applying internal control methods accounting information systems	The cash accoun system	Practical learn Collaborative learning Exam based learn Technology-supported learning	Practical assessment Written tests Individu and group projects Continuous assessmentExaminati Practical assessment Written tests Individu and group projects Continuous assessme Examinations
9	3	• Understanding the relationship betw accounting information systems financial management decisions.	The accounting system fixed assets	Practical learning Collaborative learning Example-based learning Technology-supported learning	Practical assessm Written tests Indivi and group proj Continuous assessmentExaminati Practical assessm

					Written tests Indivi and group proj Continuous assessn Examinations
10	3	• Security risk assessment in Accoun information systems and how to proc them	The accounting system fixed assetsThe accoun system for service cent	Practical lear Collaborative learning Exam based lear Technology-supported learning	Practical assessn Written tests Indivi and group proj Continuous assessmentExaminati Practical assessn Written tests Indivi and group proj Continuous assessn Examinations
11	3	• Using databases to store and anal accounting data	The cost accounting sys	Practical lear Collaborative learning Exam based lear Technology-supported learning	Practical assessn Written tests Indivi and group proj Continuous assessmentExaminati Practical assessn Written tests Indivi and group proj Continuous assessn Examinations
12	3	• Analysis of the impact of informa technology on the accuracy reliability of accounting data	Budgeting System	Practical lear Collaborative learning Exam based lear Technology-supported learning	Practical assessn Written tests Indivi and group proj Continuous assessmentExaminati Practical assessn Written tests Indivi and group proj Continuous assessn Examinations
13	3	• EXAM	EXAM	EXAM	EXAM
14	3	• Understanding the laws and regulati related to the use of accounting dat information systems.	Responsibility Accoun System and Performa Evaluation	Practical lear Collaborative learning Exam based lear Technology-supported learning	Practical assessn Written tests Indivi and group proj Continuous assessmentExaminati Practical assessn Written tests Indivi and group proj Continuous assessn Examinations
15	3	• By the end of this course, the student be able to distinguish between different types of accounting informa systems.	Electronic accoun systems	Practical lear Collaborative learning Exam based lear Technology-supported learning	Practical assessment Written t Individual and gr projects Continu assessmentExaminati Practical assessn Written tests Indivi and group proj Continuous assessn Examinations

11. Course evaluation

2% daily activity

3% daily test 5% discussion of questions and answers in class 30% midterm exam 60% final exam

12-Learning and Teaching Resources	
Required textbooks (curricular books, if any)	The book of Accounting Information Systems by Dr. Al Raouf Muhammad Ali
Main references (sources)	Dr. Adel Al-Hassoun, Dr. Khaled Al-Qaissi
Recommended books and references (scientific journals, reports...)	All useful and helpful books in conveying information in the subjec accounting information systems.
Electronic References, Websites	All useful sites in delivering information

1- Course name	
International Accounting	
2- Course code	
3- semester/year	
The First/Fourth	
4- Date of preparation of this description	
20/6/2025	
5- Available attendance forms	
Classrooms	
6- Number of study hours (total) / Total number of units	
4 units/4hours	
7- Name of the course administrator (if more than one name is mentioned)	
Suhair Samir Maseer suhair.maseer@stu.edu.iq	
8- Course objectives	
Course objectives	goal The material Academic For accounting International he supply students I understand comprehensive For concepts and practices accounting Followed in various countries And on Level International . Includes The material study Principles accounting International, like Standards Reports Finance InternationalIFRS How to application This is amazing Standards , in Reports Finance For companies Global
9- Teaching and learning strategies	
Strategies	Learning The leader on Cases Case-Based Learning Use studies condition Realism from Companies Global that apply Standards accounting International analysis This is amazing Cases Helps students on to understand Challenges The truth that may facing it Companies in application Standards accounting International maybe that Includes that study impact fluctuations Currencies foreign or .Differences in Standards between Countries Learning Collaborative Learning-

	to divide students to Groups small For work on Projects accounting Certified on Standards International to encourage cooperation between students To exchange knowledge and analysis Issues accounting from during discussions Collective This is amazing The method Help in Strengthening skills Contact and negotiation between Students, Which she necessary in environment Business .Internationa -Learning Using TechnologyEnhanced Learning : Use Software accounting Advanced and models Finance Electronic To apply . Concepts accounting International In a way practical Use Simulators and techniques learning via Internet To present Lessons Interactive or Clips video Explain How to application Standards International . in Positions The process may Includes Activities Other Use Forums or Platforms learning electronic . For discussions and tests Interactive - Learning Self .4Directed Learning : to encourage students on Search Independent around Standards accounting . International And the latest Updates Assignment students By reading Clips from Standards accounting International (such asIFRS and submission Reports Analytical or . Summaries she has to encourage students on tracking Developments laws accounting . International from during Clips video or Articles Academy

10- Course structure					
week	Hours	Required learning outcomes	Name of unit or topic	Learning method	Evaluation method
the first the second	4	to understand Standards accounting International	Definition of international accounting, importance of international accounting, role of multinational companies in the emergence of international accounting	Lectures	Exams
the third Fourth	4	to understand Standards accounting International IFRS	The concept and importance of consensus, criticisms and obstacles facing the consensus process, efforts made towards international and regional consensus	Lectures	Exams
Fifth Seventh	4	explanation Standards accounting comparison	The concept of disclosure, its types and importance, general methods of disclosure, factors affecting the disclosure process	Lectures	Exams
The eighth Ninth	4	explanation Standards	General concepts in asset accounting, accounting for long-	Lectures	Exams

		accounting comparison	term tangible assets, accounting for intangible assets		
tenth twelfth	4	analysis Effects Economic and politics on accounting International	Accounting for equity and liabilities according to international accounting standards	Lectures	Exams
thirteenth fourteenth	4	analysis Effects Economic and politics on accounting International	Preparing financial statements according to international accounting standards	Lectures	Exams
fifteenth	exam	exam	exam	exam	exam
sixteenth	4	Classification of financial reports according to international accounting standards	Financial Report Classifications	Lectures	Exams
seventeenth eighteenth	4	Knowing and understanding the concepts related to foreign exchange	Accounting for foreign currency transactions	Lectures	Exams
nineteenth twenty-first	4	application Principles accounting in numbers Reports Finance International	Translation of financial statements prepared in foreign currencies	Lectures	Exams
twenty-second twenty-fifth	4	Knowing how to pool interests and how to buy	Merger of companies	Lectures	Exams
,The sixth seventh, and twenty-eighth	4	evaluation . The effect Tax in environment accounting International	Inflation accounting	Lectures	Exams
nineteenth and thirty	4	Understanding the impact of inflation on accounting	Contingencies and events subsequent to the balance sheet date	Lectures	Exams

11-Course Evaluation

2% Daily Activity 3% Daily Exam 5% Question and Answer Discussion 30% Midterm Exam 60% Final Exam

12- Learning and teaching resources	
Required textbooks (methodology if (available	Dr. Muhammad Huwaish Alawi Al-Shajri
Main references (sources)	Dr. Raafat Matar Dr. Muhammad Hawish
Recommended supporting books and references (scientific journals, reports)	Research published in academic journals
Electronic references, websites	All websites that help deliver useful information

1-Course Name:	
Quantitative techniques	
2-Course Code:	
3-Semester / Year:	
The first / second	
4-Description Preparation Date:	
1-6-2025	
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	- 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. Training the student to know the appropriate programming method for analyzin data and obtaining results. - A field visit to a factory to clarify how to build a mathematical model accordi to the data of this factory.

9-Teaching and Learning Strategies

Strategy	A- Linking the theoretical aspect of the subject to reality by applying it to data on the vario phenomena to be studied so that the student can understand the dimensions 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 ca 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 t facilitate the decision-making process. E- Using modern technology and employing it in analyzing and studying linear programm 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, and assignments
Week 2	3	Definition of matrix, types of matrices, addition and subtraction of matrices, and their appropriate applications. Matrix multiplication, ma transpose, matrix inverse	Matrices	The lecture is both theoretical and applied	General questions, discussion, and 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, and assignments
Week 4	3	Solving the system of equations using Cramer's method, solving the system of equations using the matrix inverse method	Solving the system of equations	The lecture is both theoretical and applied	General questions, discussion, and 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, and assignments
Week 6	3	Graphic method, legal formula, standard formula	Methods used to solve the linear programmi model.	The lecture is both theoretical and applied	General questions, discussion, and 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 the linear programmi model.	The lecture is both theoretical and applied	General questions, discussion, and assignments
Week 8	3	Solution by large M method, solution by two-stage method	Methods used to solve the linear programmi model.	The lecture is both theoretical and applied	General questions, discussion, and assignments
Week 9	3	Using artificial variables, using the simplified modified method	Methods used to solve the linear programmi model.	The lecture is both theoretical and applied	General questions, discussion, and assignments
Week 10	3	he concept and characteristics of transportation, the general formulation transportation problems Northwest cor method, least cost method, Vogel meth	Transportation problems, And methods to solve it	The lecture is both theoretical and applied	General questions, discussion, and assignments
Week 11	3	Treating special cases of transportation problems, the Stepping Stone Method, modified distribution method	Solution Technique optimal of Transportation Model	The lecture is both theoretical and applied	General questions, discussion, and assignments
Week 12	3	Definition of the assignment model, problem characteristics, programming method, transfer method, combinatorial metho and Hungarian Method.	Problem and methods of assignment	The lecture is both theoretical and applied	General questions, discussion, and assignments
Week 13	3	General concepts of probability, laws c probability.	probability	The lecture is both theoretical and applied	General questions, discussion, and assignments
Week 14	3	Bayesian method of estimation	probability	The lecture is both theoretical and applied	General questions, discussion, and assignments
Week 15	3	Binomial distribution, Poisson distribution, normal distribution	probability distributions	The lecture is both theoretical and applied	General questions, discussion, and 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), D Hamid Saad Nour Al-Shammari, Professor of Operations Research, 2010

Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

1. Course Name:
Advance Accounting /1
2. Course Code:
3. Semester / Year:
the first / third
4. Description Preparation Date:
1-6-2025
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 :L. Mawj Abbas Jassim Email: Mawj.alhchaimi@stu.edu.iq
8. Course Objectives

Course Objectives	The general objective is to familiarize students with the nature of joint-stock .companies and joint-stock companies (funds) :The specific objective is to provide students with basic skills in General Partnership and Joint Stock Companies (Funds) Accounts of Shareholders and Accounting Treatments for Merged Companies

9. Teaching and Learning Strategies

	• 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. • Problem-Based Learning: Present students with real or simulated research problems and challenges. Guide them through the process of identifying research questions, designing methodologies, • Collaborative Learning: Foster a collaborative learning environment where students wo together in groups or pairs to complete research tasks. This strategy encourages teamwo communication, and the sharing of ideas and perspectives. It also simulates the collaborative nature of research in the scientific community. • 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 • Technology Integration: Utilize technology tools and resources to enhance the teaching and learning of research methodology. Introduce students to software applications for d analysis, research design, and literature review. Incorporate online research databases a

Strategy		resources to familiarize students with the digital tools commonly used in scientific research • 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 studer 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
1	4	- The student should be able to distinguish between different types ,of companies (personal (joint stock, mixed. - To explain the characteristics of each type of company. - To explain the legal and financial procedures for establishing companies. To compare sole proprietorships and joint-stock companies in terms of advantages and limitations.	The concept and types of ,companies, their characterist and the establishment of .companies	Lecture, class discuss and readings.	Quiz on key concepts principles.
3-2	4	- The student must apply the daily restrictions for the partners' capital. - To analyze accounting operations related to partner bonuses, withdrawals and loans. - To calculate the distribution of profits and losses among partners according to the agreed-upon ratios. - To prepare partners' accounts accurately.	Accounting treatments in partnerships, partners' accour capital, partners' bonuses anc ,(withdrawals, interest loans distribution of profits and los .in partnerships	Lecture, case studies, group activities.	Group presentation .
5-4	4	- The student should explain the reasons for amending the company's capital. - To prepare accounting entries related to the increase or decrease of capital. - To differentiate between the financial impact of each increase and decrease in capital.	Increasing and decreasing the capital of a general partnersh	Lecture, examples, and group exercises.	Individual written assignment .

7-6	4	- The student should explain the legal and accounting implications of the addition of a new partner or the withdrawal of one of the partners. - To prepare daily entries related to the revaluation of the company’s assets and liabilities when there is a change in partners. - To distinguish between the types of joining (with (or without fame.	Partner joining and withdraw	Lecture, examples, practical exercis	In-class group activity
8	4	- The student must prepare the final financial statements of ,the partnership (budget ,income statement (distribution statement. - To explain the relationship between partners' accounts and financial statements. - The company's financial position is analyzed through the final statements.	Financial statements of the jo stock company	Lecture, demonstrations, hands-on practice.	Individual or group assignment o
10-9	4	- The student should explain the concept of improving and developing the company. - To explain the possible ways to increase the company’s efficiency restructuring, adjusting) ,the partnership ratio (developing activities. - To discuss the impact of improving performance on the company's financial position.	Improving the partnership company	Lecture, examples, and r playing activitie	Quiz on key concepts principles.
12-11		- The student should distinguish between personal companies and capital companies. - To explain the different types of joint stock ,companies (closed (public. - To explain the steps and procedures for	,Corporate contribution (fund concept, types, establishment procedures		

		establishing a joint-stock company from the accounting and legal perspective.			
14-13		- The student analyzes the capital items in a joint-stock company. - To apply accounting restrictions to create or modify capital. - To prepare the capital 'register and partners accounts accurately.	Accounting treatments in a jo stock company with capital		
15		- The student must prepare the final financial statements of the ,partnership (budget ,income statement (distribution statement. - To explain the relationship between partners' accounts and financial statements. - The company's financial position is analyzed through the final statements.	Financial statements of the jo stock company		

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, Weyga and Warfield
Recommended books and references (scientific journals, reports...)	Financial Accounting (Intermediate) Book accordance with International Financial Reporti Standards - by Prof. Dr. Talal Al-Jajjawi - A.M.D. Haider Ali Al Masoudi
Electronic References, Websites	-

1-Course Name:
ADVANCE ACCOUNTING /2
2-Course Code:
3-Semester / Year:
the second / second
4-Description Preparation Date:
1-6-2025
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 :L.M awj Abbas Jassim Email: Mawj.alhchaimi@stu.edu.iq
8-Course Objectives

Course Objectives	The general objective is to familiarize students with the nature of joint-stock .companies and joint-stock companies (funds) :The specific objective is to provide students with basic skills in General Partnership and Joint Stock Companies (Funds) Accounts of Shareholders and Accounting Treatments for Merged Companies

9-Teaching and Learning Strategies	
Strategy	• 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. • Problem-Based Learning: Present students with real or simulated research problems anc challenges. Guide them through the process of identifying research questions, designing methodologies, • Collaborative Learning: Foster a collaborative learning environment where students wo together in groups or pairs to complete research tasks. This strategy encourages teamwc communication, and the sharing of ideas and perspectives. It also simulates the collaborative nature of research in the scientific community. • 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 • Technology Integration: Utilize technology tools and resources to enhance the teaching and learning of research methodology. Introduce students to software applications for d analysis, research design, and literature review. Incorporate online research databases a resources to familiarize students with the digital tools commonly used in scientific research

	• 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 studer 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
1	4	- The student should be able to distinguish between different types ,of companies (personal (joint stock, mixed. - To explain the characteristics of each type of company. - To explain the legal and financial procedures for establishing companies. To compare sole proprietorships joint-stock companies in terms advantages and limitations.	The concept and types ,companies, their characteris and the establishment .companies	Lecture, class discuss and readings.	Quiz on key concepts principles.
3-2	4	- The student must apply the daily restrictions for the partners' capital. - To analyze accounting operations related to partner bonuses, withdrawals and loans. - To calculate the distribution of profits and losses among partners according to the agreed-upon ratios. - To prepare partners' accounts accurately.	Accounting treatments partnerships, partners' acco capital, partners' bonuses ,(withdrawals, interest l distribution of profits and lo .in partnerships	Lecture, case studies, group activities.	Group presentation .
5-4	4	- The student should explain the reasons for amending the company's capital. - To prepare accounting entries related to the increase or decrease of capital. - To differentiate between the financial impact of each increase and decrease in capital.	Increasing and decreasing capital of a general partnershi	Lecture, examples, and group exercises.	Individual written assignment .
7-6	4	- The student should explain the legal and accounting implications	Partner joining and withdraw	Lecture, examples, practical exercis	In-class group activity

		of the addition of a new partner or the withdrawal of one of the partners. - To prepare daily entries related to the revaluation of the company's assets and liabilities when there is a change in partners. - To distinguish between the types of joining (with (or without fame.			
8	4	- The student must prepare the final financial statements of ,the partnership (budget ,income statement (distribution statement. - To explain the relationship between partners' accounts and financial statements. - The company's financial position is analyzed through the final statements.	Financial statements of the jo stock company	Lecture, demonstrations, hands-on practice.	Individual or group assignment o
10-9	4	- The student should explain the concept of improving and developing the company. - To explain the possible ways to increase the company's efficiency restructuring, adjusting) ,the partnership ratio (developing activities. - To discuss the impact of improving performance on the company's financial position.	Improving the partner company	Lecture, examples, and r playing activitie	Quiz on key concepts principles.
12-11		- The student should distinguish between personal companies and capital companies. - To explain the different types of joint stock ,companies (closed (public. - To explain the steps and procedures for establishing a joint-stock company from the	,Corporate contribution (fu concept, types, establishn procedures		

		accounting and legal perspective.			
14-13		- The student analyzes the capital items in a joint-stock company. - To apply accounting restrictions to create or modify capital. - To prepare the capital 'register and partners accounts accurately.	Accounting treatments in a jo stock company with capital		
15		- The student must prepare the final financial statements of the ,partnership (budget ,income statement (distribution statement. - To explain the relationship between partners' accounts and financial statements. - The company's financial position is analyzed through the final statements.	Financial statements of the jo stock company		

11. Course evaluation

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

13. Learning and Teaching Resources

Required textbooks (curricular books, if any)	nothing
Main references (sources)	Intermediate Accounting –IFRS- 2nd Edition-Kieso, Weyga and Warfield
Recommended books and references (scientific journals, reports...)	Financial Accounting (Intermediate) Book accordance with International Financial Reporti Standards - by Prof. Dr. Talal Al-Jajjawi - A.M.D. Haider Ali Al Masoudi
Electronic References, Websites	-

1-Course Name:
costs Accounting 1
2-Course Code:

3-Semester / Year:
First semester / Third year
4-Description Preparation Date:
28/6/2024
5-Available Attendance Forms:
Classroom / Lab
6-Number of Credit Hours (Total) / Number of Units (Total)
3 hours/2 units
7-Course administrator's name (mention all, if more than one name)
Name : Asst. lect. Riyam Majid Khazaal Email : Riam.ghazal@stu.edu.iq
8-Course Objectives

Course Objectives	1. Understand and analyze cost elements: Identify the components of costs (materials), wages, and manufacturing expenses, and how to classify and distribute them. 2. Accurately determine the cost of products and services: Accurately calculate the cost of a production unit to support pricing and profitability decisions. 3. Assist in administrative decision-making: Provide cost data that supports management in decisions such as production, cessation, expansion, or downsizing. 4. Control costs and reduce waste: Control materials, wages, a indirect manufacturing costs. 5. Evaluate performance and improve efficiency: Use accounti information to monitor departmental performance and increase the efficiency of operations.

9-Teaching and Learning Strategies

Strategy	1. Problem-Based Learning: Present real or simulated research problems and challenges. Guide them through the process of identifying research questions, designing methodologies, and analyzing data to solve these problems. This approach promotes critical thinking, problem-solving, and research skills. 2. Reflective Practice: Incorporate reflective activities such as journaling, grou reflections, or individual evaluations that challenge students to critically analy their research experiences and methodologies and encourage them to consider strengths, weaknesses, and areas for improvement. Reflection enhances metacognitive skills and helps students develop a deeper understanding of thei research processes. 3. Guest Speakers and Site Visits: Invite guest speakers, such as researchers or professionals from different disciplines, to share their experiences and insights related to research methodology 4. Organizing 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	Definition of Cost Accounting, Meaning Cost, Main Characteristic of Cost	Chapter one : Introduction to C Accounting	Lecture, case studies, and grou activities.	Quiz
Week2	4	Objectives of Cost Accounting, Distinguishing between Financial Cost Accounting and Cost Accounting	ChapterOne: Introduction to C Accounting	Lecture, case studies, and grou activities.	Quiz
Week3	4	Definition of Cost Unit, Cost Center, and Objective Costing	Chapter Two: Conc and Classifications Costs	Lecture ,c studies, and gr activities.	Quiz
Week4	4	Cost Classification: Classification of Co by Element "Nature"	Chapter Two: Conc and Classifications Costs	Lecture, c studies, and gr activities.	Quiz
Week5	4	Cost Classification by Relationship to C Centers	Chapter Two: Conc and Classifications Costs	Lecture, c studies, and gr activities.	Quiz
Week6	4	Cost Classification by Function	Chapter Two: Conc and Classifications Costs	Lecture, c studies, and gr activities.	Quiz
Week7	4	Classification of Cost by Behavior	Chapter Three: Conc and Classifications Costs	Lecture, c studies, and gr activities.	Quiz
Week8	4	What is material, the concept of direct an indirect materials, the distinction betwee direct and indirect materials	Chapter Three: Conc and Classifications Costs	Lecture, c studies, and gr activities.	Quiz
Week9	4	Meaning of material control, objectives c material control, advantages of material control	Chapter Three: Conc and Classifications Costs	Lecture, c studies, and gr activities.	Quiz
Week10	4	The concept of economic order quantity (EOQ).	Chapter Three: Conc and Classifications Costs	Lecture, c studies, and gr activities.	Quiz
Week11	4	Recording accounting for material cost	Chapter Three: Conc and Classifications Costs	Lecture, c studies, and gr activities.	Quiz
Week12	4	Simple Average Inventory (LIFO) (FIFC Material Issue Pricing Method Weightin	Chapter Three: Conc and Classifications Costs	Lecture, c studies, and gr activities.	Quiz
Week13	4	Simple Average Inventory (LIFO) (FIFC Material Issue Pricing Method Weightin	Chapter Three: Conc and Classifications Costs	Lecture, c studies, and gr activities.	Quiz
Week14	4	Simple Average Inventory (LIFO) (FIFC Material Issue Pricing Method Weightin	Chapter Three: Conc and Classifications Costs	Lecture, c studies, and gr activities.	Quiz
Week15	4	Meaning of work, direct and indirect wo distinction between direct and indirect work, importance of distinction	Chapter Four: Con and Accounting for la Costs:	Lecture, c studies, and gr activities.	Quiz

11. Course evaluation
2% Daily Activity 3% Daily Exam 5% Discussion of questions and answers in the classroom. 30% Midterm Exam 60% final exam

12-Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Managerial Accounting e18 2024 Peter C. , Brewer Ray H. Garrison ,Eric W. Noreen
Recommended books and references (scientific journals, reports...)	Advanced Cost Accounting Dr. Mohamed Samir Dehairb 202 Advanced Cost Accounting Dr. Hashem Ali Hashem 2023
Electronic References, Websites	Nothing

1-Course Name:	
costs Accounting 2	
2-Course Code:	
3-Semester / Year:	
second semester / Third year	
4-Description Preparation Date:	
28/6/2025	
5-Available Attendance Forms:	
Classroom / Lab	
6-Number of Credit Hours (Total) / Number of Units (Total)	
3 hours / 2 units	
7-Course administrator's name (mention all, if more than one name)	
Name : Asst. lect. Riyam Majid Khazaal Email : Riam.ghazal@stu.edu.iq	
8-Course Objectives	
Course Objectives	1. Understand and analyze cost elements: Identify the components of costs (materials), wages, and manufacturing expenses, and how to classify and distribute them. 2. Accurately determine the cost of products and services: Accurately calculate the cost of a production unit to support pricing and profitability decisions.

	3. Assist in administrative decision-making: Provide cost data that supports management in decisions such as production, cessation, expansion, or downsizing. 4. Control costs and reduce waste: Control materials, wages, a indirect manufacturing costs. 5. Evaluate performance and improve efficiency: Use accounti information to monitor departmental performance and increa the efficiency of operations.

9-Teaching and Learning Strategies

Strategy	1. Problem-Based Learning: Present real or simulated research problems and challenges. Guide them through the process of identifying research questions, designing methodologies, and analyzing data to solve these problems. This approach promotes critical thinking, problem-solving, and research skills. 2. Reflective Practice: Incorporate reflective activities such as journaling, grou reflections, or individual evaluations that challenge students to critically analy their research experiences and methodologies and encourage them to consider strengths, weaknesses, and areas for improvement. Reflection enhances metacognitive skills and helps students develop a deeper understanding of thei research processes. 3. Guest Speakers and Site Visits: Invite guest speakers, such as researchers or professionals from different disciplines, to share their experiences and insights related to research methodology 4. Organizing field visits to research institutions or laboratories to expose stude to real-world research environments. These interactions broaden studer perspectives and provide practical examples of research methodology in actior

10-Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	4	Overtime pay concept, a statement show gross wages and net wages	Chapter Four: Control and Account for Work Costs	Lecture, case studies, and grou activities.	Quiz
Week2	4	Wage calculation method Time rate method	Chapter Four: Control and Accoun for Work Costs:	Lecture, case studies, and grou activities.	Quiz
Week3	4	Piece rate method Incentive method	Chapter Four: Control and Accoun for Work Costs:	Lecture ,c studies, and gr activities.	Quiz
Week4	4	Components of total cost, or cost sheet, c total production cost statement	Chapter Four: Control and Accoun for Work Costs:	Lecture, c studies, and gr activities.	Quiz
Week5	4	Components of total cost, or cost sheet total production cost statement	Chapter Four: Control and Accoun for Work Costs:	Lecture, c studies, and gr activities.	Quiz

Week6	4	Costing Method: Full Costing Method Variable Costing Method	Chapter Four: Control and Accoun for Work Costs:	Lecture, c studies, and gr activities.	Quiz
Week7	4	Costing Method: Full Costing Method Variable Costing Method	Chapter Four: Control and Accoun for Work Costs:	Lecture, c studies, and gr activities.	Quiz
Week8	4	Costing Method: Full Costing Method Variable Costing Method	Chapter Four: Control and Accoun for Work Costs:	Lecture, c studies, and gr activities.	Quiz
Week9	4	Overhead Concept, Overhead Classification, and Allocation Basis	Chapter Five: The lecture sister Control and accounti of work costs	Lecture, c studies, and gr activities.	Quiz
Week10	4	Overhead Concept, Overhead Classification, and Allocation Basis	Chapter Five: The lecture si Control and accoun of work costs	Lecture, c studies, and gr activities.	Quiz
Week11	4	Overhead recovery rates: direct materials rate, direct labor rate, direct rounds	Chapter Five: The lecture si Control and accoun of work costs	Lecture, c studies, and gr activities.	Quiz
Week12	4	Overhead recovery rates: direct materials rate, direct labor rate, direct rounds	Chapter Five: The lecture si Control and accoun of work costs	Lecture, c studies, and gr activities.	Quiz
Week13	4	The method of distributing overhead expenses is the total distribution method. Direct distribution method. Frequent distribution method	Chapter Five: The lecture si Control and accoun of work costs	Lecture, c studies, and gr activities.	Quiz
Week14	4	The method of distributing overhead expenses is the total distribution method. Direct distribution method. Frequent distribution method	Chapter Five: The lecture si Control and accoun of work costs	Lecture, c studies, and gr activities.	Quiz
Week15	4	The method of distributing overhead expenses is the total distribution method. Direct distribution method. Frequent distribution method	Chapter Five: The lecture si Control and accoun of work costs	Lecture, c studies, and gr activities.	Quiz

11. Course evaluation

2% Daily Activity

3% Daily Exam

5% Discussion of questions and answers in the classroom.

30% Midterm Exam

60% final exam

12-Learning and Teaching Resources

Required textbooks (curricular books, if any)	nothing
Main references (sources)	Managerial Accounting e18 2024 Peter C. , Brewer Ray H. Garrison ,Eric W. Noreen

Recommended books and references (scientific journals, reports...)	Advanced Cost Accounting Dr. Mohamed Samir Dehairb 202 Advanced Cost Accounting Dr. Hashem Ali Hashem 2023
Electronic References, Websites	nothing

1-Course Name:
Advanced costs Accounting 1
2-Course Code:
3-Semester / Year:
First semester / Fourth Year
4-Description Preparation Date:
19/6/2025
5-Available Attendance Forms:
Classroom / Lab
6-Number of Credit Hours (Total) / Number of Units (Total)
3 hours/2 units
7-Course administrator's name (mention all, if more than one name)
Name : Asst. lect. Riyam Majid Khazaal Email : Riam.ghazal@stu.edu.iq
8-Course Objectives

Course Objectives	**1-Explain the uses of cost accounting data.** **2-Identify the three basic elements of manufacturing costs.** **3-Illustrate basic cost accounting procedures.** **4-Explain the characteristics and purposes of cost accounting.** **5-Describe the flow of costs in a job order cost system.** **6-Understand who uses process cost systems.** **7-Explain the similarities and differences between job order cost and pro systems.** **8- Identify the advantages of standard costs.** **9- Identify the split off point in a joint-cost situation and distinguish joint products from byproducts** **10-Explain why joint costs are allocated to individual products.**

9-Teaching and Learning Strategies	
Strategy	1-Active Learning Encourage active participation by incorporating interactive activities suc as group discussions, case studies, and hands-on exercises. This all students to apply researc methodology concepts in real-world scenarios and fost a deeper understanding of the subjec matter. 2-Problem-Based Learning: Present students with real or simulated research problem and challenges. Guide them through the process of identifying research questions. designing methodologies, 3-Collaborative Learning: Foster a collaborative learning environment where student work together in groups or pairs to complete research tasks. This strategy encourages teamwork, communication, and the sharing of ideas and perspectives. also simulates the collaborative nature of research in the scientific community.

	4-Inquiry-Based Learning: Encourage students to pursue their own research inquire and expl topics of interest related to the research methodology subject. This approach promotes curios self-directed learning, and a sense of ownership in the research process. Provide guidance support as students develop their research questions and methodologies.

10-Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	4	Learn the concept of costing, objectives, functions, and benefits of cost accountin	Chapter1: Introduc to Cost Accounting	Lecture, case studies, and grou activities.	Quiz
Week2	4	Learn to distinguish between cost contro and cost reduction, the concept of an ord costing system	Chapter1: Introduc to Cost Accounting	Lecture, case studies, and grou activities.	Quiz
Week3	4	Learn the basic features of an order costing system, advantages of an order costing system, cost accounting procedures, and the meaning of an order cost card	Chapter2: Job Or Cost System	Lecture ,c studies, and gr activities.	Quiz
Week4	4	Learn the meaning of an order cost ticke the benefit of an order cost ticket, and th format of an order cost card	Chapter2: Job Or Cost System	Lecture, c studies, and gr activities.	Quiz
Week5	4	Learn the production cost sheet for a order costing system	Chapter2: Job Or Cost System	Lecture, c studies, and gr activities.	Quiz
Week6	4	Learn the production cost sheet for a job order costing system	Chapter2: Job Or Cost System	Lecture, c studies, and gr activities.	Quiz
Week7	4	Learn the concept of costing, stages, and basic features of costing stages	Chapter3: Process Cost System	Lecture, c studies, and gr activities.	Quiz
Week8	4	Learn the procedures of the process costi system, distinguish between order costin and process costing.	Chapter3: Process Cost System	Lecture, c studies, and gr activities.	Quiz
Week9	4	Learn to classify costs by stages, a samp of process costing.	Chapter3: Process Cost System	Lecture, c studies, and gr activities.	Quiz
Week10	4	Learn to determine the cost of productio and calculate the average cost per unit.	Chapter3: Process Cost System	Lecture, c studies, and gr activities.	Quiz
Week11	4	Learn the meaning of normal losses.	Chapter3: Process Cost System	Lecture, c studies, and gr activities.	Quiz
Week12	4	Learn to calculate the number of units of expected normal losses	Chapter3: Process Cost System	Lecture, c studies, and gr activities.	Quiz
Week13	4	Learn to treat normal losses.	Chapter3: Process Cost System	Lecture, c studies, and gr activities.	Quiz

Week14	4	Learn the meaning of abnormal losses, calculate the number of units of expected abnormal losses.	Chapter3: Process Cost System	Lecture, studies, and gr activities.	Quiz
Week15	4	Learn to calculate the cost of abnormal losses.	Chapter3: Process Cost System	Lecture, studies, and gr activities.	Quiz

11. Course evaluation

2% Daily Activity

3% Daily Exam

5% Discussion of questions and answers in the classroom.

30% Midterm Exam

60% final exam

12-Learning and Teaching Resources

Required textbooks (curricular books, if any)	nothing
Main references (sources)	Managerial Accounting e18 2024 Peter C. , Brewer Ray H. Garrison ,Eric W. Noreen
Recommended books and references (scientific journals, reports...)	Advanced Cost Accounting Dr. Mohamed Samir Dehairb 202 Advanced Cost Accounting Dr. Hashem Ali Hashem 2023
Electronic References, Websites	nothing

1-Course Name:

Advanced costs Accounting 2

2-Course Code:

3-Semester / Year:

second semester / Fourth Year

4-Description Preparation Date:

19/6/2025

5-Available Attendance Forms:

Classroom / Lab

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

3 hours /2 units

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

Name : Asst. lect. Riyam Majid Khazaal
Email : Riam.ghazal@stu.edu.iq

8-Course Objectives

Course Objectives	**1-Explain the uses of cost accounting data.** **2-Identify the three basic elements of manufacturing costs.** **3-Illustrate basic cost accounting procedures.**

	4-Explain the characteristics and purposes of cost accounting. **5-Describe the flow of costs in a job order cost system.** **6-Understand who uses process cost systems.** **7-Explain the similarities and differences between job order cost and proc systems.** **8- Identify the advantages of standard costs.** **9- Identify the split off point in a joint-cost situation and distinguish joint products from byproducts** **10-Explain why joint costs are allocated to individual products.**

9-Teaching and Learning Strategies

Strategy	1-Active Learning Encourage active participation by incorporating interactive activities suc as group discussions, case studies, and hands-on exercises. This all students to apply resear methodology concepts in real-world scenarios and fost a deeper understanding of the subjec matter. 2-Problem-Based Learning: Present students with real or simulated research problem and challenges. Guide them through the process of identifying research questions. designing methodologies, 3-Collaborative Learning: Foster a collaborative learning environment where student work together in groups or pairs to complete research tasks. This strategy encourages teamwork, communication, and the sharing of ideas and perspectives. also simulates the collaborative nature of research in the scientific community. 4-Inquiry-Based Learning: Encourage students to pursue their own research inquire and expl topics of interest related to the research methodology subject. This approach promotes curios self-directed learning, and a sense of ownership in the research process. Provide guidance a support as students develop their research questions and methodologies.

10-Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	4	Definition of Standard Costing, Estimate Costing vs. Standard Cost	Chapter Four: Standard costs	Lecture, case studies, and grou activities.	Quiz
Week2	4	Historical Costing vs. Standard Costing, Standard Costing vs. Budgeted Costing	Chapter Four: Standard costs	Lecture, case studies, and grou activities.	Quiz
Week3	4	Advantages of Standard Costing, Determinants of Standard Costing	Chapter Four: Standard costs	Lecture ,c studies, and gr activities.	Quiz
Week4	4	Determining Standard Costing	Chapter Four: Standard costs	Lecture, c studies, and gr activities.	Quiz
Week5	4	Material Cost Variances, Direct Mate Cost Variance (DMCV)	Chapter Four: Standard costs	Lecture, c studies, and gr activities.	Quiz
Week6	4	Direct Material Mix Variance (DMMV)	Chapter Four: Standard costs	Lecture, c studies, and gr activities.	Quiz

Week7	4	Direct Material Price Variance (DMPV)	Chapter Four: Standard costs	Lecture, c studies, and gr activities.	Quiz
Week8	4	Direct Labor Cost Variance, Direct Labo Cost Variance	Chapter Four: Standard costs	Lecture, c studies, and gr activities.	Quiz
Week9	4	Direct Labor Mix Variance, Direct Labo Rate Variance	Chapter Four: Standard costs	Lecture, c studies, and gr activities.	Quiz
Week10	4	Overall Variance Total Non-Direct Cost Variance Fixed Direct	Chapter Four: Standard costs	Lecture, c studies, and gr activities.	Quiz
Week11	4	Total Variable Indirect Cost Variance Variable Indirect Cost Efficiency Varian Total Indirect Cost Variance	Chapter Four: Standard costs	Lecture, c studies, and gr activities.	Quiz
Week12	4	Sales Variance, Sales Value Volume Variance, Sales Value Price Variance	Chapter Four: Standard costs	Lecture, c studies, and gr activities.	Quiz
Week13	4	Joint Products and Products Concept and Features of Joint Products, Accounting for Joint Products, Methods Apportioning Costs to the Joint Product, Direct Method Average Unit Cost Method	Chapter Five: Co-products and products	Lecture, c studies, and gr activities.	Quiz
Week14	4	By-Products: Concept and Features, Distinguishing Between a Joint Product a By-Product, Accounting for a By-Prod	Chapter Five: Co-products and products	Lecture, c studies, and gr activities.	Quiz
Week15	4	The Concept of Activity-Based Costing, Distinguishing Between the Traditional Approach and the Activity-Based Costin Approach, and Practical Steps in Activity Based Costing	Chapter Five: Co-products and products	Lecture, c studies, and gr activities.	Quiz

11. Course evaluation

2% Daily Activity

3% Daily Exam

5% Discussion of questions and answers in the classroom.

30% Midterm Exam

60% final exam

12-Learning and Teaching Resources

Required textbooks (curricular books, if any)	nothing
Main references (sources)	Managerial Accounting e18 2024 Peter C. , Brewer Ray H. Garrison ,Eric W. Noreen
Recommended books and references (scientific journals, reports...)	Advanced Cost Accounting Dr. Mohamed Samir Dehairb 202 Advanced Cost Accounting Dr. Hashem Ali Hashem 2023
Electronic References, Websites	nothing

1-Course Name:	
Managerial Accounting 1	
2-Course Code:	
3-Semester / Year:	
First semester / Fourth year	
4-Description Preparation Date:	
20/6/2025	
5-Available Attendance Forms:	
Classroom / Lab	
6-Number of Credit Hours (Total) / Number of Units (Total)	
3 hours/2 units	
7-Course administrator's name (mention all, if more than one name)	
Name : Asst. lect. Riyam Majid Khazaal Email : Riam.ghazal@stu.edu.iq	
8-Course Objectives	
Course Objectives	1 - Understand decision-making mechanisms. Recognize how accounting information supports management in making operational and strategic decision 2 - Analyze and interpret costs. Acquire the ability to classify and analyze fixed variable, direct, and indirect costs to understand their behavior and impact on profitability. Management Accounting as an Effective Tool. 3 - Support internal and administrative control. Use it to enhance internal contr systems and achieve the organization's objectives efficiently. 4 - Prepare budgets. Learn how to prepare future financial plans that assist in planning, control, and evaluation.
9-Teaching and Learning Strategies	
Strategy	1 - Through practical cases, study real cases or simulations of administrative decisions base on accounting data to understand how to apply them in practice. 2 - Draw mind maps and diagrams. Use graphs to illustrate the relationship between types o costs, budgets, and profitability analysis. 3 - Apply practical problems regularly. Solve exercises and problems from books or previo years' questions to help consolidate concepts in practice 4- Participating in study groups. Discussing with colleagues helps expand understandi compare ways of thinking, and consolidate information.
10-Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week1	4	Learning the concept of management accounting, main purposes, the relationsl between management accounting and otl sciences	Chapter One: The Concept Management Accounting	Lecture, case studies, and grou activities.	Quiz
Week2	4	Cost behavior, the difference between co expense, and loss, direct cost, indirect co fixed cost, and variable cost	Chapter Two: Costs Relevant Decision-Making	Lecture, case studies, and grou activities.	Quiz
Week3	4	Controllable cost, uncontrollable cost, relevant and irrelevant cost, differential cost, opportunity cost, and standard cost.	Chapter Two: Costs Relevant Decision-Making	Lecture, c studies, and gr activities.	Quiz
Week4	4	The relationship between cost, volume, a profit, and the drivers of cost and revenu	Chapter three Activity-Volume, Profit Analysis	Lecture, c studies, and gr activities.	Quiz
Week5	4	The relationship between cost, volume, a profit, and the drivers of cost and revenu	Chapter three Activity-Volume, Profit Analysis	Lecture, c studies, and gr activities.	Quiz
Week6	4	Break-even point, pricing decision	Chapter three Activity-Volume, Profit Analysis	Lecture, c studies, and gr activities.	Quiz
Week7	4	Differential analysis, best environmental practices	Chapter three Activity-Volume, Profit Analysis	Lecture, c studies, and gr activities.	Quiz
Week8	4	Margin of Safety and Profit-Volume Cha	Chapter three Activity-Volume, Profit Analysis	Lecture, c studies, and gr activities.	Quiz
Week9	4	Multi-Product and Best Environmental Practices Analysis	Chapter three Activity-Volume, Profit Analysis	Lecture, c studies, and gr activities.	Quiz
Week10	4	Relevant Costing for Decision-Making, Differential Costing, and Sunk Costing	Chapter three Activity-Volume, Profit Analysis	Lecture, c studies, and gr activities.	Quiz
Week11	4	Special Orders: Short-Term Decision	Chapter three Activity-Volume, Profit Analysis	Lecture, c studies, and gr activities.	Quiz
Week12	4	Make-or-Buy Decision	Chapter three Activity-Volume, Profit Analysis	Lecture, c studies, and gr activities.	Quiz
Week13	4	Pricing Decisions: Adding or Removing Production Line	Chapter three Activity-Volume, Profit Analysis	Lecture, c studies, and gr activities.	Quiz
Week14	4	Allocation of Scarce Resources	Chapter three Activity-Volume, Profit Analysis	Lecture, c studies, and gr activities.	Quiz
Week15	4	The Concept of Budgeting, Its Advantag and the Importance of Budgeting for Control and Performance Evaluation	Chapter forth Operating Budgets	Lecture, c studies, and gr activities.	Quiz

11. Course evaluation

2% Daily Activity

3% Daily Exam 5% Discussion of questions and answers in the classroom. 30% Midterm Exam 60% final exam

12-Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Introduction to Management Accounting, Global Edition, Charles Horngren202317th edition Managerial Accounting Ray H. Garrison 2024
Recommended books and references (scientific journals, reports...)	Management Accounting Prof. Dr. Manal Jabbar Sorour 2 Management Accounting Prof. Dr. Naseef Jassim Al-Jabouri 2
Electronic References, Websites	Nothing

1-Course Name:
Managerial Accounting 2
2-Course Code:
3-Semester / Year:
Second semester / Fourth Year
4-Description Preparation Date:
20/6/2025
5-Available Attendance Forms:
Classroom / Lab
6-Number of Credit Hours (Total) / Number of Units (Total)
3 hours /2 units
7-Course administrator's name (mention all, if more than one name)
Name : Asst. lect. Riyam Majid Khazaal Email : Riam.ghazal@stu.edu.iq
8-Course Objectives

Course Objectives	1 - Understand decision-making mechanisms. Recognize how accounting information supports management in making operational and strategic decision 2 - Analyze and interpret costs. Acquire the ability to classify and analyze fixed variable, direct, and indirect costs to understand their behavior and impact on profitability. Management Accounting as an Effective Tool. 3 - Support internal and administrative control. Use it to enhance internal contr systems and achieve the organization's objectives efficiently. 4 - Prepare budgets. Learn how to prepare future financial plans that

	assist in planning, control, and evaluation.

9-Teaching and Learning Strategies

Strategy	1 - Through practical cases, study real cases or simulations of administrative decisions base on accounting data to understand how to apply them in practice. 2 - Draw mind maps and diagrams. Use graphs to illustrate the relationship between types o costs, budgets, and profitability analysis. 3 - Apply practical problems regularly. Solve exercises and problems from books or previo years' questions to help consolidate concepts in practice 4- Participating in study groups. Discussing with colleagues helps expand understandi compare ways of thinking, and consolidate information.

10-Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week1	4	Sales Budget and Production Budget	Chapter Four: Operating Budgets	Lecture, case studies, and grou activities.	Quiz
Week2	4	Materials Purchase Budget	Chapter Four: Operating Budgets	Lecture, case studies, and grou activities.	Quiz
Week3	4	Direct Wages Budget and Overhead Budget	Chapter Four: Operating Budgets	Lecture, c studies, and gr activities.	Quiz
Week4	4	Inventory Budget, Sales and Administrat Budget, and Income Budget	Chapter Four: Operating Budgets	Lecture, c studies, and gr activities.	Quiz
Week5	4	Cash Budget	Chapter Four: Operating Budgets	Lecture, c studies, and gr activities.	Quiz
Week6	4	Flexible Budget and Standard Costing	Chapter Five: Flexible Budgeting	Lecture, c studies, and gr activities.	Quiz
Week7	4	Investment Budgeting: Definition and Stages	Chapter Six: Investment Budget	Lecture, c studies, and gr activities.	Quiz
Week8	4	Investment Evaluation Methods, Paybac Period	Chapter Six: Investment Budget	Lecture, c studies, and gr activities.	Quiz
Week9	4	Average Return Accounting, Reciprocal Payback Method	Chapter Six: Investment Budget	Lecture, c studies, and gr activities.	Quiz
Week10	4	Net Present Value	Chapter Six: Investment Budget	Lecture, c studies, and gr activities.	Quiz
Week11	4	Internal Rate of Return	Chapter Six: Investment Budget	Lecture, c studies, and gr activities.	Quiz
Week12	4	Filing Under Investment Income Tax	Chapter Six: Investment Budget	Lecture, c studies, and gr activities.	Quiz

Week13	4	Responsibility accounting concepts and purposes	Chapter Seven: Responsibility Accounting	Lecture, c studies, and gr activities.	Quiz
Week14	4	Responsibility centers, cost centers, prof centers, investment centers	Chapter Seven: Responsibility Accounting	Lecture, c studies, and gr activities.	Quiz
Week15	4	Performance evaluation through responsibility accounting	Chapter Seven: Responsibility Accounting	Lecture, c studies, and gr activities.	Quiz

11. Course evaluation

2% Daily Activity

3% Daily Exam

5% Discussion of questions and answers in the classroom.

30% Midterm Exam

60% final exam

12-Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Introduction to Management Accounting, Global Edition, Charles Horngren202317th edition Managerial Accounting Ray H. Garrison 2024
Recommended books and references (scientific journals, reports...)	Management Accounting Prof. Dr. Manal Jabbar Sorour 2 Management Accounting Prof. Dr. Naseef Jassim Al-Jabouri 2
Electronic References, Websites	Nothing

1-Course Name:
Managerial Accounting 2
2-Course Code:
3-Semester / Year:
Second semester / Fourth Year
4-Description Preparation Date:
20/6/2025
5-Available Attendance Forms:
Classroom / Lab
6-Number of Credit Hours (Total) / Number of Units (Total)
3 hours /2 units
7-Course administrator's name (mention all, if more than one name)
Name : Asst. lect. Riyam Majid Khazaal Email : Riam.ghazal@stu.edu.iq

8-Course Objectives

Course Objectives	1 - Understand decision-making mechanisms. Recognize how accounting information supports management in making operational and strategic decision 2 - Analyze and interpret costs. Acquire the ability to classify and analyze fixe variable, direct, and indirect costs to understand their behavior and impact on profitability. Management Accounting as an Effective Tool. 3 - Support internal and administrative control. Use it to enhance internal contr systems and achieve the organization's objectives efficiently. 4 - Prepare budgets. Learn how to prepare future financial plans that assist in planning, control, and evaluation.

9-Teaching and Learning Strategies

Strategy	1 - Through practical cases, study real cases or simulations of administrative decisions base on accounting data to understand how to apply them in practice. 2 - Draw mind maps and diagrams. Use graphs to illustrate the relationship between types o costs, budgets, and profitability analysis. 3 - Apply practical problems regularly. Solve exercises and problems from books or previo years' questions to help consolidate concepts in practice 4- Participating in study groups. Discussing with colleagues helps expand understandi compare ways of thinking, and consolidate information.

10-Course Structure

Week	**Hours**	**Required Learning Outcomes**	**Unit or subject name**	**Learning method**	**Evaluation method**
Week1	4	Sales Budget and Production Budget	Chapter Four: Operating Budgets	Lecture, case studies, an group activities.	Quiz
Week2	4	Materials Purchase Budget	Chapter Four: Operating Budgets	Lecture, case studies, an group activities.	Quiz
Week3	4	Direct Wages Budget and Overhead Budget	Chapter Four: Operating Budgets	Lecture, case studies, group activities.	Quiz
Week4	4	Inventory Budget, Sales and Administrat Budget, and Income Budget	Chapter Four: Operating Budgets	Lecture, case studies, group activities.	Quiz
Week5	4	Cash Budget	Chapter Four: Operating Budgets	Lecture, case studies, group activities.	Quiz
Week6	4	Flexible Budget and Standard Costing	Chapter Five: Flexible Budgeting	Lecture, case studies, group activities.	Quiz
Week7	4	Investment Budgeting: Definition and Stages	Chapter Six: Investment Budget	Lecture, case studies, group activities.	Quiz
Week8	4	Investment Evaluation Methods, Paybac Period	Chapter Six: Investment Budget	Lecture, case studies, group activities.	Quiz
Week9	4	Average Return Accounting, Reciprocal Payback Method	Chapter Six: Investment Budget	Lecture, case studies, group activities.	Quiz
Week10	4	Net Present Value	Chapter Six: Investment Budget	Lecture, case studies, group activities.	Quiz
Week11	4	Internal Rate of Return	Chapter Six: Investment Budget	Lecture, case studies, group activities.	Quiz

Week12	4	Filing Under Investment Income Tax	Chapter Six: Investment Budget	Lecture, case studies, group activities.	Quiz
Week13	4	Responsibility accounting concepts and purposes	Chapter Seven: Responsibility Accounting	Lecture, case studies, group activities.	Quiz
Week14	4	Responsibility centers, cost centers, prof centers, investment centers	Chapter Seven: Responsibility Accounting	Lecture, case studies, group activities.	Quiz
Week15	4	Performance evaluation through responsibility accounting	Chapter Seven: Responsibility Accounting	Lecture, case studies, group activities.	Quiz

11. Course evaluation

2% Daily Activity

3% Daily Exam

5% Discussion of questions and answers in the classroom.

30% Midterm Exam

60% final exam

12-Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Introduction to Management Accounting, Global Edition, Charles Horngren202317th edition Managerial Accounting Ray H. Garrison 2024
Recommended books and references (scientific journals, reports...)	Management Accounting Prof. Dr. Manal Jabbar Sorour 2 Management Accounting Prof. Dr. Naseef Jassim Al-Jabouri 2
Electronic References, Websites	Nothing

1-Course Name:
Labor market requirements
2- Course Code:
3- Semester /Year:
The Second/ fourth
4-Description Preparation Date:
24/6/2025
5- Available Attendance Forms :
Classroom
6- Number of Credit Hours (Total)/Number of Units (Total):
30 Hours per semester, 2units
7- Course administrator's Name(mention all ,if more than on name):
Name Muntadher chasib razzaq Email: muntadher.c.razzaq@stu.edu.iq

8- Course Objectives:	
Course Objectives	1. Providing students and graduates with the basic skills required for the job market. 2. Preparing students to prepare job documents such as cover letters and CVs. 3. Training them on job interview skills and how to successfully pass them. 4. Enhancing soft skills such as problem-solving, time management, and teamwork. 5. Developing the digital skills necessary to find job opportunities. 6. Providing them with knowledge of the foundations of entrepreneurship and small and medium enterprises. 7. Supporting employment and work ethics in the public and private sectors.
9- Teaching and Learning Strategies:	
Strategy	1. Applied and practical learning through courses and workshops. 2. Skills acquisition through direct training on writing letters and CVs. 3. Job interview simulations and practical training for students. 4. Interactive learning through teamwork and problem-solving. Digital skills training using modern tools and .programs

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week1	2	Job interviews, their importance, types, applicant screening committee, preparing for the interview	Chapter One	Lectures	Exams
Week2	2	CV, CV purpose, CV types, CV characteristics.	Chapter Two	Lectures	Exams
Week3	2	CV writing skills, the difference between paper and electronic CV templates, the paper CV template, CV writing problems.	Chapter Two	Lectures	Exams

Week4	2	Job interviews, their importance, types, applicant screening committee, preparing for the interview day.	Chapter three	Lectures	Exams
Week5	2	Body language, important tips for job interviews, common interview mistakes	Chapter three	Lectures	Discussion - Oral tests - Practical assignment
Week6	2	Soft Skills Problem Solving.	Chapter four	Lectures	Exams
Week7	2	Time Management Teamwork	Chapter four	Lectures	Exams
Week8	2	Madd exam		Lectures	Exams
Week9	2	Digital skills, digital skills for graduates to find job opportunities, basic digital skills, acquiring and enhancing digital skills	Chapter five	Lectures	Exams
Week10	2	Employment, choosing a career path, how to find a job	Chapter six	Lectures	Exams
Week11	2	Job search sites, how to apply for a job, work ethics	Chapter six	Lectures	Exams
Week12	2	Entrepreneurship, concept of entrepreneurship, types of entrepreneurship.	Chapter seven	Lectures	Exams
Week13	2	Small projects, sources of financing for small and medium enterprises	Chapter seven	Lectures	Exams
Week14	2	The role of Iraqi banks in financing small and medium-sized enterprises, the most important components of the SME financing policy	Chapter seven	Lectures	Exams
Week15	2	Business Model: How to Choose a Business Model for Your Company	Chapter seven	Lectures	Exams

11. Course evaluation
First Written Exam – 30 Classroom Discussion and Questions and Answers - 10 Semester Written Exam - 60

12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	A Guide to Skills Needed by the Labor Market, a book by the Ministry of Higher Education and Scientific Research - Department of Studies, Planning, and Follow-up
Main references (sources	Nothing
Recommended books and references (scientific journals, reports...)	nothing
Electronic References, Websites	Available under the same name on the Internet

1-Course Name:
English 2
2-Course Code:
3-Semester / Year:
second semester \ Second
4-Description Preparation Date:
29 \ 6\ 2025
5-Available Attendance Forms:
Classroom Online
6-Number of Credit Hours (Total) / Number of Units (Total)
30 hours per semester 2 units
7-Course administrator's name (mention all, if more than one name)
Asst. lect. Shahad Hasan Alwan shahadalwan25@gmail.com

8-Course Objectives	
Course Objectives	1. **Improve overall language proficiency** and develop the student's understanding of both spoken and written English. 2. **Enhance grammatical skills** by building a solid grammar foundation appropriate to the level. 3. **Develop communication skills** through practice in real-life conversations, such as introducing oneself or asking for help. 4. **Focus on correct pronunciation** and improve listening comprehension skills. 5. **Prepare for academic or professional use** of the English language. 6. **Understand general texts and authentic conversations.**

9-Teaching and Learning Strategies	
Strategy	It relies on a combination of modern and traditional methods to holistically develop English language skills, particularly for learners at the **pre-intermediate level**. Learning Strategies 1. Organizing new vocabulary by topic (e.g., work, travel, shopping), along with practical examples. 2. Reading short texts (simplified stories, articles, or social media posts) to understand the practical use of vocabulary and grammar. 3. Listening to audio materials suitable for the level, with attempts to write down key sentences or summarize the main idea.

4. Writing emails, journal entries, or descriptions of daily events using correct grammar.

<u>Teaching strategies</u>

1.Focus on functional communication

b. Using real-life situations such as booking a hotel, ordering food, or job interviews.
c. Encouraging students to engage in pair or group discussions.

2. Task-Based Learning (TBL)

d. Assigning students a clear task (e.g., planning a trip, writing an email), and guiding them to complete it using English.

3. Meaningful Repetition

Repeating vocabulary and grammar structures in different contexts while keeping them relevant to daily life.

4. Grammar in Context

Teaching grammar not only theoretically, but also through authentic texts and conversations.

5. Collaborative Learning

Encouraging group work, peer interaction, and shared activities to enhance engagement and language use in real contexts.

10−Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	2	• **grammar**: Questions using the Present Simple (wh- questions), possessive pronouns to distinguish between “who’s” and “whose.” • **Vocabulary**: Basic verbs (do/make), vocabulary related to identity and self-introduction	Unit 1	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 2	2	• **grammar**: Correct use of the Present Simple and Present Continuous, state verbs, and the use of have/have got. • **Vocabulary**: Interests and hobbies.	Unit 2	-Discussion - Exercise	Daily MonthlyAndfinal examination

		• **Skills**: Talking about activities and hobbies.			
Week 3	2	• **Grammar**: Past Simple and Past Continuous for narrative structure, and time expressions. • **Vocabulary**: Feelings and expressions related to giving news • **Skills**: Narrating past events using narrative tenses.	Unit 3	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 4	2	• **Grammar**: Quantifiers (some, any, containers) and the use of articles (a/an/the). • **Vocabulary**: Food and drink, everyday food-related vocabulary. • **Skills**: Describing different quantities of food	Unit 4	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 5	2	• **Grammar**: Future forms (will, going to), verb patterns, and phrasal verbs.	Unit 5	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 6	2	• **Vocabulary**: Travel and future planning.	Unit 5	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 7	2	• **Grammar**: Present Perfect (for, since, always, ever, never) versus Past Simple. • **Vocabulary**: Family history and the sequence of events	Unit 6	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 8	2	comparative and Superlatives ،"What's it like".	Unit 7	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 9	2	**vocabulary: adjectives and their counterparts; distinguishing between –ed and –ing forms."**	Unit 7	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 10	2	• Grammer: Have to / Must / Should.	Unit 8	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 11	2	**"Vocabulary: words related to health, safety, and hazards."**	Unit 8	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 12	2	• Grammar: The Past Perfect and constructing narrative tenses.	Unit 9	-Discussion - Exercise	Daily MonthlyAndfinal examination

		• Vocabulary: Emotions and time linkers such as *"before"*, *"after"*, and *"when"*. • Listening: Understanding simple stories and recognizing the use of the Past Perfect and time linkers			
Week 13	2	• Reading: Identifying narrative tenses and linkers, and recognizing phrases that express emotions. • Speaking: Telling a story using the Past Perfect and Past Simple, with appropriate time linkers	Unit 9	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 14	2	• **Grammar**: Using the Passive Voice in all tenses. • **Vocabulary**: Compound nouns, collocations, and adverb + past participle structures.	Unit 10	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 15	2	• **Listening**: Recognizing passive voice sentences and compound nouns. **Reading**: Reading texts that include the passive voice and identifying adverb + past participle constructions	Unit 10	-Discussion - Exercise	Daily MonthlyAndfinal examination

11. Course evaluation

1. Daily activity 10 degree
2. Semester exam 40 degree
3. End of semester exam 60 degree

12-Learning and Teaching Resources

Required textbooks (curricular books, if any)	New Headway , pre intermediate
Main references (sources)	New Headway
Recommended books and references (scientific journals, reports…)	Not found
Electronic References, Websites	English languages teaching

1-Course Name:

English 3

2-Course Code:

3-Semester / Year:	
First semester \ Third Year	
4-Description Preparation Date:	
29 \ 6\ 2025	
5-Available Attendance Forms:	
Classroom Online	
6-Number of Credit Hours (Total) / Number of Units (Total)	
30 hours per semester 2 units	
7-Course administrator's name (mention all, if more than one name)	
Asst. lect. Shahad Hasan Alwan shahadalwan25@gmail.com	
8–Course Objectives	
Course Objectives	1. Improving integrated language proficiency 2. Expanding vocabulary range 3. Enhancing grammatical knowledge 4. Developing practical communication skills 5. Understanding written and spoken texts 6. Practicing correct pronunciation 7. Promoting fluency and accuracy
9–Teaching and Learning Strategies	
Strategy	1. **Interactive Learning** • Encouraging students to participate in group dialogues and discussions. • Using language games and realistic communication exercises. 2. **Task-Based Learning** • Providing language tasks related to their daily or future lives (such as preparing a presentation, writing an email, or conducting an interview). • Dividing lessons into practical activities aimed at achieving specific communicative goals. 3. **Using Audio-Visual Aids** • Incorporating audio clips and educational videos to enhance listening and comprehension skills. • Using pictures, mind maps, and illustrations to facilitate understanding of vocabulary and grammar. 4. **Focusing on the Four Skills in an Integrated Way (Integrated Skills Approach)**

	• Combining listening, speaking, reading, and writing skills within the same lesson.

10−Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	2	- Understanding simple short questions and answers. - Following a description of a person and what said about them. - Sharing personal news, and expressing opinio and feelings.	Unit 1	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 2	2	-Use present and past tenses to describe habits a past events. - Distinguish between verbs used in different contexts in English.	Unit 2	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 3	2	-Express daily routines and occupations. - Discuss work-related experiences using appropriate tenses. - Use vocabulary related to money and jobs.	Unit 3	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 4	2	-Using tenses like the Past Simple to describe unexpected events. -Distinguishing between "some," "any," and "n in sentence	Unit 4	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 5	2	-Expressing rights and responsibilities. -Using the future tense (will / going to) for planning and predicting.	Unit 5	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 6	2	-Distinguishing between Present Perfect and Pa Simple (for, since, ever, never). -Sharing life experiences and education about t past extending to the presentt	Unit 6	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 7	2	-Describing qualities using comparatives and superlatives.	Unit 7	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 8	2	-Discussing preferences -Describing experiences related to age periods	Unit 7	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 9	2	-Using the structures Must / Have to / Should t express advice and obligation.	Unit 8	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 10	2	-Using the future tense (will, going to, preser continuous) for planning."	Unit 8	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 11	2	-Using the Past Perfect tense and modal verbs (might have, could have, should have).	Unit 9	-Discussion - Exercise	Daily MonthlyAndfinal examination

Week 12	2	-Expressing emotions and community involvement	Unit 9	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 13	2	-Using conjunctions and everyday expressions.	Unit 9	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 14	2	-Using the Passive Voice and modal verbs (mus be, can't be, must have been)."	Unit 10	-Discussion - Exercise	Daily MonthlyAndfinal examination
Week 15	2	-Learning Phrasal Verbs, especially with 'up' and 'out	Unit 10	-Discussion - Exercise	Daily MonthlyAndfinal examination

11. Course evaluation

1. Daily activity 10 degree
2. Semester exam 40 degree
3. End of semester exam 60 degree

12-Learning and Teaching Resources

Required textbooks (curricular books, if any)	New Headway , intermediate
Main references (sources)	New Headway
Recommended books and references (scientific journals, reports…)	Not found
Electronic References, Websites	English languages teaching

1-Course Name:

Research Methodology

2-Course Code:

3-Semester / Year:

the second / Third

4-Description Preparation Date:

1-6-2025

5-Available Attendance Forms:

classroom / Electronic lesson

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

2/3

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

Name :Dr. Rasheed Hameed M.

Email: Rasheed.alhmel @stu.edu.iq

8-Course Objectives

Course Objectives	1.Develop critical thinking skills 2. Enhance research skills 3. Foster problem-solving abilities

		4. Promote scientific literacy 5. Encourage ethical research practices 6. Enhance data analysis skills 7. Prepare for advanced studies ancareers

9–Teaching and Learning Strategies

Strategy	• Active Learning: Encourage active participation by incorporating interactive activities such as group discussions, case studies, and hands-on exercises. This allo students to apply research methodology concepts in real-world scenarios and fost a deeper understanding of the subject matter. • Problem-Based Learning: Present students with real or simulated research proble and challenges. Guide them through the process of identifying research questions, designing methodologies, • Collaborative Learning: Foster a collaborative learning environment where studen work together in groups or pairs to complete research tasks. This strategy encourages teamwork, communication, and the sharing of ideas and perspectives. also simulates the collaborative nature of research in the scientific community. • Inquiry-Based Learning: Encourage students to pursue their own research inquirie and explore topics of interest related to the research methodology subject. This approach promotes curiosity, self-directed learning, and a sense of ownership in th research process. Provide guidance and support as students develop their researcl questions and methodologies • 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 to commonly used in scientific research

10–Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	2	Understand he importance research methodology in scientific inquiry and its role in generating reliable knowledge	Introduction Research Methodolo	Lecture, class discuss and readings.	Quiz on key concepts principles.
Week 2	2	Identify and differentiate betw various research designs (e.g., experimental, correlatio qualitative) and their appropriate applications.	Research Design	Lecture, case studies, group activities	Group presentat on different research designs.
	2	Formulate clear and	Research Questions and Hypotheses	Lecture, examples, and	Individual

Week 3		focused research questions a hypotheses that guide the research process.		group exercises.	written assignm on developing research question and hypotheses.
Week 4	2	Evaluate different sampling techniques and understand their implications for generalizability and representativeness in research studies	Sampling Technique	Lecture, examples, a practical exerci	In-class group activity on selecting appropriate sampling techniques
Week 5	2	Explore and apply various data collection methods quantitative research, such surveys, experiments, a observational studies.	Data Collection Methods (Quantitative)	Lecture, demonstrations and hands-on practice.	Individual or group assignment designing quantitative data collection plan
Week 6	2	Examine and employ qualitative data collection methods, including interviews, focus groups, and ethnography, for in-depth understanding and exploration of research phenomena.	Data Collection Methods (Qualitativ	Lecture, examples, a role-playing activities.	Individual or group assignment designing a qualitative data collection plan.
Week 7	2	Learn and apply statistical analysis techniques, such descriptive statistics, inferential statistics, and hypothesis testing, to analyze quantitative research data	Data Analysis Techniques (Quantitative)	Lecture, software demonstrations and hands-on data analysis.	Individual or group assignment analyzing quantitative research data
Week 8	2	Understand and utilize qualitative data analysis techniques, such as thematic analysis, content analysis, and grounded theory , to derive meaningful insights from qualitative data.	Data Analysis Techniques (Qualitative)	Lecture, examples, a hands-on practice using qualitative analysis software.	Individual or group assignment analyzing qualitative research data.
Week 9	2	Recognize and adhere to ethical principles and guidelines research, including informed consent, confidentiality, and responsible data handling	Research Ethics	Lecture, case studies, a ethical dilemma discussions.	Group presentation on ethical considerations research.
Week 10	2	Conduct a comprehensive literature review, critically evaluate existing research, and synthesize relevant literature to support the research study	Literature Review	Lecture, examples, a hands-on literature review exercises.	Individual or group assignment conducting a literature review
Week 11	2	Develop a well-structured research proposal, including problem statement, research	Research Proposal Developm	Lecture, workshop-style sessions, and	Individual research proposal

		objectives, methodology, expected outcomes.		peer feedback.	submission evaluation.
Week 12	2	Effectively present research findings using appropriate data visualization techniques, such as tables, graphs, and charts.	Data Presentation Visualization	Lecture, examples, hands-on practice with data visualizati	Individual or group assignment creating data visualizations
Week 13	2	Assess and enhance the validity and reliability of research studies through appropriate measures and techniques	Research Validity and Reliabil	Lecture, examples, critical analysis research studies.	In-class group activity on evaluating the validity and reliability of research studies
Week 14	2	Communicate research findings effectively through oral presentations, written reports, and academic publications	Research Communication And Dissemination	Lecture, presentations, and peer review exercises.	Individual or group presentation research findings.
Week 15	2	Evaluate the research project's strengths, limitations, and implications, and reflect on overall research process continuous improvement	Research Project Evaluation and Reflection	Reflective discussions, self-assessment, and feedback sessions.Individual reflection paper the research project	

11. Course evaluation

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

12-Learning and Teaching Resources

Required textbooks (curricular books, if any)	nothing
Main references (sources)	Ahmed Badr, Principles of Scientific Research, Dar Al-Maaref, Kuwait
Recommended books and references (scientific journals, reports…)	- Al-Maghrabi, Muhammad Kamel, Scientific Research Methods, Amman/2002 - Kamal Dashli, Scientific Research Methodology, Damascus, 2016
Electronic References, Websites	https://www.sciencedirect.com/journal/international-journal-of-information-management