Ministry of Higher Education and Scientific Research
Scientific Supervision and Evaluation Authority
Department of Quality Assurance and Academic Accreditation
Accreditation Section

Academic Program and Course Description

2025-2026

Sample Academic Program Description for the Department of Accounting

University Name: Al-Turath University
College/Institute: College of Management and Economics
Academic Department: Department of Accounting
Name of Academic or Professional Program: Bachelor of Science in Accounting
Name of Final Degree: Bachelor of Science in Accounting
Academic System: Courses for the third and fourth stages / Bologna Track for the first and second stages
Academic System: Courses for the third and fourth stages / Bologna Track for the first and second stages
Date the description was prepared: September 1, 2025
Date the file was completed: September 1, 2025

Signature:
Name of Department Chair:
Prof. Adel Subhi al-Basha
Date: 1/9/2025

Signature:
Name of Academic Assistant
As.Prof. Dr. Saad Mahdi
Date: 1/9/2025

Ekhlas Mohammed

Reviewed by
The Quality Assurance and Academic Performance Division
Name of the Director of the Quality Assurance and Academic Performance Division:
Date
Signature

Approval by the Dean

Prof. Dr. Muaed Mohamed Ali.

.1 Program Vision

The vision of the Accounting Department at the College of Management and Economics—Future Heritage University—is to become a leader at both the local and international levels in providing accounting education in a manner consistent with international academic standards, The department also contributes to supplying the job market with qualified graduates capable of achieving excellence, creativity, innovation, and leadership in the fields of accounting, auditing, and other accounting-related areas, through the application of quality assurance and academic accreditation standards issued by the Ministry of Higher Education and Scientific Research. The department also aims to keep pace with developments in corresponding academic departments at local universities and reputable international universities, In addition, the department at our university seeks to provide government agencies, companies in the mixed and private sectors, consulting firms, professional associations, and their affiliated educational institutions with accounting and auditing professionals who are qualified both academically and practically.

.2 Program Message

The Department of Accounting is committed to providing an environment that encourages learning, teaching, and scientific research by employing a creative faculty, utilizing advanced technical and administrative systems, and offering high-quality educational programs that meet international standards for educational quality. These programs focus on equipping students with the necessary accounting and auditing knowledge and skills and to prepare graduates capable of meeting the changing needs of the job market and contributing to the achievement of good governance, transparency, and sound management in various institutions through the application of professional and ethical standards.

.3 Program Objectives

1. **To prepare competent accounting and auditing professionals who are well-qualified both academically and practically, in order to support the job market in the public and private sectors.**
2. **To contribute to academic and knowledge development in the field of accounting and auditing in accordance with the needs of the job market and in line with global advancements in the discipline.**
3. **To prepare accounting professionals holding a bachelor's degree to practice auditing and oversight functions in both government agencies and commercial enterprises.**
4. **To organize professional development courses, discussion forums, and specialized academic seminars in the field of accounting for faculty and students at various levels, and to qualify graduates to work as instructors at commercial preparatory schools and technical institutes in the capacity of teaching assistants.**

5. **It monitors scientific and knowledge-based developments in the field of accounting and encourages scientific research and publication in reputable international journals.**
6. **It continuously improves and expands its programs to meet the needs of the job market and serve the community with regard to accounting and auditing training.**

.4 Academic Accreditation
Has the program received program accreditation? From which organization? **Work is underway on this.**

.5 Other External Factors
Is there a sponsoring entity for the program? **The University Presidency**

6- A Program structure / course system				
Program structure	Number of courses	Study unit	Percentage	
Institutional Requirements	8	22	16%	
College Requirements	8	22	16%	
Department Requirements	48	96	67%	
Summer Internship	1	2	1%	
Other	----	----	---	
Institutional Requirements	49	142	100%	

6- B Program structure / Bologna system				
Program structure	Number of courses	Study unit	Percentage	
Institutional Requirements	8	38	16%	
College Requirements	8	38	16%	
Department Requirements	34	164	%68	

Summer Internship	______	--------	____	
Other	_______	_______	_______	
Institutional Requirements	50	240	100%	

Bologna system		course system		Phase
ECTS	Study materials	Study unit	Study materials	
30	6	13	5	First Phase
30	5	17	6	
30	7	20	7	Phase Two
30	7	18	6	
30	7	20	6	Phase Three
30	6	19	7	
30	6	18	6	Phase Four
30	6	17	6	
240	50	142	49	

.7 Program Description

Valid Hours			Course Name	Course Code	Grade / Level
ECTS	Scientific	Theoretical			
8.00			Fundamentals of Financial Accounting	AC1101	Phase 1 First Course
6.00			Principles of Business Administration	AC1102	
6.00			General Mathematics	AC1103	
6.00			Principles of Economic	AC1104	
2.00			English language	UNI -101	
2.00			Human Rights & Democracy	UNI-104	
9.00			Financial Accounting	AC1201	Phase 1 Second Course
8.00			Principles of Statistics	AC1202	
3.00			Fundamentals of Computer Science	UNI-103	
8.00			Accounting Reading & Corresponding	AC1204	
2.00			Arabic Language	UNI-102	
6.00			Fundamentals of Intermediate Accounting	AC2101	Phase 2 First Course
6.00			Fundamentals of Government Accounting	AC2102	

4.00			Fundamentals Accounting in English	AC2103	
3.00			Public Finance	AC2104	
6.00			Operation Research & Application QSB	AC2105	
2.00			Arabic Language	UNI-216	
3.00			Fundamentals of Computer Science	UNI-217	
7.00			Intermediate Accounting	AC2201	Phase 2 Second Course
6.00			Government Accounting	AC2202	
5.00			Accounting in English	AC2203	
3.00			Marketing & E-Trade	AC2204	
5.00			Accounting for Nonprofit Organization	AC2205	
2.00			Crimes of the Ba'ath Party	UNI-226	
2.00			English language	UNI-227	
	2	3	Cost Accounting (1)	1325م مك1	Phase 3 First Course
	2	3	Corporate Accounting	1326م مش	
	-	3	Unified Accounting System (1)	1327م نظ1	
	-	3	Tax Accounting	1328م مض	
	2	2	Financial Statement Analysis E	1329م تق	
	2	2	Financial Institutions Accounting	1330م شا	
	2	3	Advanced Financial Accounting	2331م قد	Phase 3 Second Course
	2	2	Natural Resources Accounting	2332م مص	
	-	3	Unified Accounting System (2)	2333م نظ2	
	2	3	Cost Accounting (2)	2334م مك2	
	-	3	Auditing and Control	2335م رق	
	4	-	Accounting Training **	2336م تم	
	2	3	Advanced Cost Accounting in English (1)	1437م كم1	Phase 4 First Course
	2	3	Specialized Accounting Systems	1438م خص	
	-	2	International Auditing Standards	1439م تد	
	2	3	Management Accounting in English (1)	1440م اد1	
		2	International Accounting	1441م دو	
	-	2	Methods and Ethics of Scientific Research **	1442م هج	

	2	3	Management Accounting in English (2)	2443م اد2	Phase 4 Second Course
	2	3	Advanced Cost Accounting in English (2)	2444م كم2	
	-	2	International Financial Reporting Standards	2445م اغ	
	-	3	Accounting Theory	2446م ظر	
	-	3	Accounting Information Systems	2447م ظم	
	2	-	Graduation Research Project	2448م حث	

8.Expected Learning Outcomes for the Program

- Learning Objective
    1. To prepare graduates to work in various public and private production and service sectors.
    2. To equip students with the fundamental knowledge and skills in the field of accounting, in line with the development needs of the local community.
    3. Strengthen cooperation with various community institutions by providing consulting services and implementing training programs.
    4. Enrich knowledge through the preparation of specialized research and studies and the organization of seminars, workshops, and conferences.
    5. Provide distinguished university education in the field of administrative sciences that meets accreditation and quality standards.
- **Skill-Based Objectives of the Course**

  To meet the needs of various sectors for specialized professionals, to conduct scientific and applied research, to provide consulting services to the community, and to raise the caliber of accounting graduates in a manner that ensures
    1. Students study all relevant accounting topics
    2. familiarize themselves with some of the course materials

9.Teaching and Learning Strategies

Lecture Format
1. Delivering a theoretical lecture.
2. Students' prior preparation for the lecture.
3. Participating in class discussions.
4. Solving exercises.
5. Review through online lectures

10- Assessment Methods

- **Daily exams with practical and academic questions.**
- **Participation grades for challenging competition questions among students.**

- **Grades for homework assignments and reports assigned to students.**
- **Quarterly exams covering the curriculum, in addition to first- and second-quarter exams and the final exam**

11-Professional Development

Guiding new faculty members and teaching everyone what is new if required.

Briefly describe the process used to guide new, visiting, full-time, and part-time faculty members at the institutional and departmental levels.

Professional development of faculty members

Briefly describe the plan and arrangements for the academic and professional development of faculty members, including teaching and learning strategies, assessment of learning outcomes, professional development, etc.

12.Admission Criteria: High school graduation average, as determined by the central admissions office.

(Establishing regulations related to enrollment in the college or institute, whether it be center admission or other matters mentioned)

13.Key sources of information about the program

1. **pectoral Board of Administrative and Economic Sciences Regulations**
2. **Central Admissions Guide**
3. **Department Guide and Plan for the 2023/2024 Academic Year**
4. **College Website**

14.Program development plan

The department's mission is to advance academic and scientific accounting sciences, create a sound scientific environment based on high-quality accounting research and resources, and produce graduates w [...] **nnected relationshi** [...]

Phase Four, First Course

1. **Course Name: Advanced Cost Accounting in English (1)**
2. **Course Code: 1 م كم1437**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **Total number of study hours / Number of units: 60 study hours (4 hours x 15 weeks)**
7. **Course Coordinator:**

Name: Dr. Ali Obeid Al-Silawi	Email: ali.obeid@uoturath.edu.iq

8. Course Objectives - Subject Objectives

- To introduce the concepts of costing and product components
- To introduce flexible budgeting
- To introduce standard costs
- To introduce standard costs within the production stages

9. Teaching and Learning Strategies.

- Lectures using case studies and brainstorming.
- Collaborative exercises with students.
- Daily quizzes.
- Term exams.

10.Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
brainstorming	My presence	static budget	Mastering cost	4	First
Solving exercises	My presence	Flexible budget	Mastering cost	4	Second
Solving exercises	My presence	Flexible budget	Mastering cost	4	Third
brainstorming	My presence	Standard costing –introduction to costs accumulations method –development of standard cost system–considerations in establishing standard	Mastering cost	4	Fourth
brainstorming	My presence	Standard costing: setting standard –setting standards for direct materials – setting standards for direct labor	Mastering cost	4	Fifth
brainstorming	My presence	Standard costing :variances analysis	Mastering cost	4	Sixth
Written test	My presence	Exercises and practices for variances	Mastering cost	4	Seventh
brainstorming	My presence	Flexible budget and overhead control	Mastering cost	4	Eighth
brainstorming	My presence	Overhead costs variances analysis	Mastering cost	4	Ninth
brainstorming	My presence	Exercises and practices for overhead variances	Mastering cost	4	Tenth
brainstorming	My presence	Standard costing: accounting procedure –the partial plan method	Mastering cost	4	Eleventh

		–The comprehensive plan method			
brainstorming	My presence	Accounting procedures for cost elements – Accounting procedures for direct material – Accounting procedures for direct labor – Accounting procedures for direct overhead	Mastering cost	4	Twelfth
brainstorming	My presence	Standard costing incorporating with process costing	Mastering cost	4	Thirteenth
brainstorming	My presence	Accounting procedures for disposition of variances	Mastering cost	4	Fourteenth
Written test	My presence	Exercise and practices for accounting procedure of standard costing	Mastering cost	4	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- 40 marks for the first exam
- 40 marks for the second exam
- 10 marks for attendance
- 10 marks for daily exams, participation, and reports

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. Course Name: Specialized Accounting Systems
2. Course Code: م خص1438
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Total number of study hours / Number of units: 60 study hours (4 hours x 15 weeks)
7. Course Coordinator's Name: Dr. Aseel Qais Mahdi

8. Course Objectives - Subject Objectives

- To introduce the concepts of specialized accounting systems and the concept of agricultural activity and its characteristics.
- To introduce methods of utilizing agricultural land.
- To introduce the accounting for agricultural crops, orchard crops, and fruit crops.
- To introduce accounting for livestock of various types.

9. Teaching and Learning Strategies.

- Lectures using case studies and brainstorming.

- Collaborative exercises with students.
- Daily quizzes.
- Term exams

10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	My presence	The concept and characteristics of agricultural activity	Learn the specialist	4	First
Solving exercises	My presence	Methods of utilizing agricultural land	Learn the specialist	4	Second
Brainstorming	My presence	Accounting for agricultural materials	Learn the specialist	4	Third
Brainstorming	My presence	Accounting for human and mechanized labor	Learn the specialist	4	Fourth
Solving exercises	My presence	Agricultural cost statements	Learn the specialist	4	Fifth
Brainstorming	My presence	Agricultural crop accounts	Learn the specialist	4	Sixth
Brainstorming	My presence	Orchard and fruit garden accounts	Learn the specialist	4	Seventh
Brainstorming	My presence	Breeding livestock	Learn the specialist	4	Eighth
Brainstorming	My presence	Working livestock	Learn the specialist	4	Ninth
Brainstorming	My presence	Fattening livestock	Learn the specialist	4	Tenth
Brainstorming	My presence	Dairy livestock	Learn the specialist	4	Eleventh
Solving exercises	My presence	Final accounts in agricultural establishments	Learn the specialist	4	Twelfth
Brainstorming	My presence	The concept and characteristics of hotel activity	Learn the specialist	4	Thirteenth
Solving exercises	My presence	Bookkeeping and accounting treatments for hotel	Learn the	4	Fourteenth

		transactions	specialist		
Brainstorming	My presence	Measuring revenues and expenses in the hotel industry	Learn the specialist	4	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.) • 40 marks for the first exam • 40 marks for the second exam • 10 marks for attendance • 10 marks for daily exams, participation, and reports
12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1. Course Name: International Auditing Standards
2. Course Code : م تد1439
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Total number of study hours / Number of units: 30 study hours (2 hours x 15 weeks)
7. Course Coordinator: Name: Dr. Faten Jassim Ta'ma Lazem
8. Course Objectives - Subject Objectives • Introduction to International Auditing Standards • Introduction to different forms of audit evidence • Introduction to audit responsibilities • Introduction to opinion formation and computer-assisted auditing
9. Teaching and Learning Strategies. • Lectures using case studies and brainstorming. • Collaborative exercises with students. • Daily quizzes. • Term exams
10.Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
brainstorming	My presence	Introductory Overview of International Standards on Auditing (ISAs) / Preliminary Matters 199-100	Learn auditing standards	2	First
brainstorming	My presence	Responsibilities 299-200	Learn auditing standards	2	Second
brainstorming	My	Responsibilities 299-200	Learn auditing standards	2	Third

	presence				
brainstorming	My presence	Planning 399-300	Learn auditing standards	2	Fourth
brainstorming	My presence	Internal Control 499-400	Learn auditing standards	2	Fifth
brainstorming	My presence	Evidence 599-500	Learn auditing standards	2	Sixth
brainstorming	My presence	Evidence 599-500	Learn auditing standards	2	Seventh
brainstorming	My presence	Utilizing the Work of Others 699-600	Learn auditing standards	2	Eighth
brainstorming	My presence	Auditing Standard 1009 Computer-Assisted Auditing Techniques	Learn auditing standards	2	Ninth
brainstorming	My presence	International Standard on Auditing (ISA) 700 Forming an Opinion and Preparing an Audit Report on Financial Statements	Learn auditing standards	2	Tenth
brainstorming	My presence	International Standard on Auditing (ISA) 705	Learn auditing standards	2	Eleventh
brainstorming	My presence	Internal Audit Evidence	Learn auditing standards	2	Twelfth
brainstorming	My presence	Internal Audit Evidence	Learn auditing standards	2	Thirteenth
brainstorming	My presence	Internal Audit Evidence	Learn auditing standards	2	Fourteenth
brainstorming	My presence	Internal Audit Evidence	Learn auditing standards	2	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- 40 marks for the first exam
- 40 marks for the second exam
- 10 marks for attendance
- 10 marks for daily exams, participation, and reports

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. Course Name: Managerial Accounting in English (1)
2. Course code: 1ادم1440
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person

6. Total number of study hours / Number of units: 60 study hours (4 hours x 15 weeks)

7. Course Coordinator: Name: Prof. Dr. Manal Jabbar Sarour

8. Course Objectives - Subject Objectives

- To introduce the concepts of costing, product elements, and cost behavior
- To define the break-even point
- To introduce decision-making processes

To introduce how to make specific decisions

9. Teaching and Learning Strategies.

- Lectures using case studies and brainstorming.
- Collaborative exercises with students.
- Daily quizzes.
- Term exams

10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorm	My presence	Introduction : Managerial Accounting Concepts and Principles	Learn management	4	First
Brainstorm	My presence	Introduction : Managerial Accounting Concepts and Principles	Learn management	4	Second
Brainstorm	My presence	General Cost Classification: Period Costs, Product Costs Variable Cost, Fixed Cost, Direct Cost, Indirect Cost، Differential Cost and Revenue, Opportunity Cost, Sunk Cost	Learn management	4	Third
Solve exercises	My presence	General Cost Classification: Period Costs, Product Costs Variable Cost, Fixed Cost, Direct Cost, Indirect Cost, Differential Cost and Revenue, Opportunity Cost, Sunk Cost	Learn management	4	Fourth
Brainstorm	My presence	Cost behave and cost estimating a cost function	Learn management	4	Fifth
Brainstorm	My presence	The Basics of Cost – Volume – profit (CVP) Analysis: Break – Even Analysis, Break – Even Computations ,Contribution Margin, Contribution Margin Ration (CM Ratio), Some	Learn management	4	Sixth

		Applications of CVP Concepts .			
Brainstorm	My presence	Importance of the Contribution Margin, CVP Relationships in Graphic Form, Target Net Profit Analysis The Margin of Safety , Operating Leverage.	Learn management	4	Seventh
Solve exercises	My presence	Importance of the Contribution Margin, CVP Relationships in Graphic Form, Target Net Profit Analysis The Margin of Safety , Operating Leverage.	Learn management	4	Eighth
Solve exercises	My presence	The Concept of Sales Mix, The Definition of sales Mix Sales Mix and Break – Even Analysis , Sales Mix and per Unit Contribution Margin , Assumptions of CVP Analysis	Learn management	4	Ninth
Daily testing	My presence	The Concept of Sales Mix, The Definition of sales Mix Sales Mix and Break – Even Analysis , Sales Mix and per Unit Contribution Margin , Assumptions of CVP Analysis	Learn management	4	Tenth
Written test	My presence	First exam	Learn management	4	Eleventh
Brainstorm	My presence	Decision Making and Relevant Information : Adding and Dropping Product Lines , and Other Segments, The Make of Buy Decision.	Learn management	4	Twelfth
Brainstorm	My presence	Decision Making and Relevant Information : Adding and Dropping Product Lines , and Other Segments, The Make of Buy Decision	Learn management	4	Thirteenth
Brainstorm	My presence	Special Orders decision	Learn management	4	Fourteenth
Brainstorm	My presence	Scarce resources allocation decision ,keep-or-drop	Learn management	4	Fifteenth

		decisions			

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**
- **40 marks for the second exam**
- **10 marks for attendance**
- **10 marks for daily exams, participation, and reports**

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. **Course Name: International Accounting**
2. **Course code: م دو1441**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **Total number of study hours / Number of units: 30 study hours (2 hours x 15 weeks)**
7. **Course Coordinator:**

Name: Dr. Adel Subhi Al-Basha Email: adel.subhe@uoturath.edu.iq

8. **Course Objectives**

Course Objectives:

- **Introduction to International Accounting Concepts**
- **Introduction to Foreign Currency Accounting**
- **Introduction to Translating Financial Statements Prepared in Foreign Currency**
- **Introduction to Hedge Accounting**

9. **Teaching and Learning Strategies.**

- **Lectures using case studies and brainstorming.**
- **Collaborative exercises with students.**
- **Daily quizzes.**
- **Term exams**

10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	My presence	International Accounting and International Business	International Mastery	2	First
Brainstorming	My presence	The Impact of Environmental Variables on Accounting	International Mastery	2	Second
Brainstorming	My presence	Accounting Classifications and Financial Reporting Systems	International Mastery	2	Third
Brainstorming	My	International Accounting	International	2	Fourth

	presence	Consensus	Mastery		
Brainstorming	My presence	International Accounting Organizations and International Accounting Standards Board (IASB) Publications	International Mastery	2	Fifth
Brainstorming	My presence	Accounting for Foreign Currency Transactions – Principles of Foreign Exchange	International Mastery	2	Sixth
Brainstorming	My presence	Accounting for Foreign Currency Transactions – Foreign Currency Transactions	International Mastery	2	Seventh
Brainstorming	My presence	First Midterm Exam and Exam Questions and Answers	International Mastery	2	Eighth
Written Test	My presence	Translation of Financial Statements Prepared in Foreign Currency – Current/Non-Current Method	International Mastery	2	Ninth
Brainstorming	My presence	Translation of Financial Statements Prepared in Foreign Currency – Cash/Non-Current Method	International Mastery	2	Tenth
Solving Exercises	My presence	Translation of Financial Statements Prepared in Foreign Currency – Interim/Current Rate Method	International Mastery	2	Eleventh
Daily Test	My presence	Accounting for Changes in the General Price Level – The Impact of Inflation on Companies	International Mastery	2	Twelfth
Brainstorming	My presence	Alternatives to Accounting Measurement	International Mastery	2	Thirteenth
Brainstorming	My presence	Hedge Accounting	International Mastery	2	Fourteenth
Brainstorming	My presence	Second Midterm Exam and Exam Questions and Answers	International Mastery	2	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**
- **40 marks for the second exam**
- **10 marks for attendance**
- **10 marks for daily exams, participation, and reports**

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1.	**Course Title: Research Methods and Ethics**
2.	**1. Course Code: هج م1442**

3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Total number of study hours / Number of units: 30 study hours (2 hours x 15 weeks)
7. Course Coordinator: Name: Assistant teacher Alaa Abdul Hussein Omran Email: alaa.ommran@uoturath.edu.iq
8. **Course Objectives** Course Objectives: • To introduce the concepts of scientific research, scientific research methodologies, and the development of a scientific research methodology. • To learn how to write sources. • To learn how to prepare tables, figures, questionnaires, and present results and recommendations. • To learn how to write sources.
9. Teaching and Learning Strategies. • Lectures using case studies and brainstorming. • Collaborative exercises with students. • Daily quizzes. • Term exams
10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	My presence	Science, the goals of science: Assumptions of the scientific method: general nature, human axioms	Writing scientific research	4	First
Brainstorming	My presence	Research methodology: Why? Benefits of learning scientific research methods, conditions for scientific research, principles of scientific thinking	Writing scientific research	4	Second
Brainstorming	My presence	Characteristics of scientific thinking, obstacles to scientific thinking	Writing scientific research	4	Third
Brainstorming	My presence	Researcher preparation, researcher training	Writing scientific research	4	Fourth
Brainstorming	My presence	Steps of the scientific method, the research problem: Sources of the problem: defining the problem, formulating the problem, criteria for formulating the problem,	Writing scientific research	4	Fifth
Brainstorming	My presence	Previous studies and research, gathering information, formulating hypotheses: How to formulate hypotheses: When is a hypothesis acceptable?	Writing scientific research	4	Sixth
Brainstorming	My	Accessing and Generalizing	Writing	4	Seventh

	presence	Results: Research Tools and Methods (Samples, Questionnaires, Interviews, Observations, Tests)	scientific research		
Brainstorming	My presence	Research Presentation Style, Research Writing Style: Writing Language, Grammar Use, Punctuation Use	Writing scientific research	4	Eighth
Brainstorming	My presence	Use of Letters, Tables, Figures, Diagrams, Charts, etc.	Writing scientific research	4	Ninth
Brainstorming	My presence	Documenting Scientific Research (Reference Writing Style), Statistical Methods and Computer Use	Writing scientific research	4	Tenth
Brainstorming	My presence	Research Components (Research Structure), Scientific Research Evaluation Criteria: Criteria for Evaluating the Research Topic, Evaluating the Research Method, Criteria for Identifying the Problem	Writing scientific research	4	Eleventh
Brainstorming	My presence	Criteria for Planning Research Procedures, Criteria for Conducting Research: Criteria for Analyzing Results, Criteria for Evaluating the Research Form	Writing scientific research	4	Twelfth
Brainstorming	My presence	List of Sources, Aesthetic Aspect of the Research	Writing scientific research	4	Thirteenth
Brainstorming	My presence	Accessing and Generalizing Results: Research Tools and Methods (Samples, Questionnaires, Interviews, Observations, Tests)	Writing scientific research	4	Fourteenth
Brainstorming	My presence	Research Presentation Style, Research Writing Style: Writing Language, Grammar Use, Punctuation Use	Writing scientific research	4	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**
- **40 marks for the second exam**
- **10 marks for attendance**
- **10 marks for daily exams, participation, and reports**

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

Phase Four, Course Two

1. **Course Name: Managerial Accounting in English (2)**
2. **Course code: م2443 اد2**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **Total number of study hours / Number of units: 60 study hours (4 hours x 15 weeks)**
7. **Course Coordinator: Name: Dr. Najat Shakir Mahmoud** **Email: najat.shakir@uaturath.edu.iq**
8. **Course Objectives - Subject Objectives** • **To introduce the concepts of costing, product elements, cost behavior, and the general budget.** • **To introduce the concept and preparation of different types of budgets.** • **To introduce how to prepare a cash budget and a capital budget.** • **To introduce the concept of responsibility accounting.**
9. **Teaching and Learning Strategies.** • **Lectures using case studies and brainstorming.** • **Collaborative exercises with students.** • **Daily quizzes.** • **Term exams**
10. **Course Structure**

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	My presence	Preparing the Master Budget : The Sales Budget,TheProduction Budget , Inventory Purchases –,The Direct Materials Budget .	Mastering Administrative	4	First
Solving exercises	My presence	Preparing the Master Budget : The Sales Budget, The Production Budget , Purchases Budget –,The Direct Materials Budget.	Mastering Administrative	4	Second
Daily quiz	My presence	The Direct Labor Budget, The Manufacturing Overhead Budget The Ending Finished Goods Inventory Budget.	Mastering Administrative	4	Third
Brainstorming	My presence	The Selling and Administrative Expense Budget .	Mastering Administrative	4	Fourth
Brainstorming	My presence	The Cash Budget .	Mastering	4	Fifth

			Administrative		
Solving exercises	My presence	The Cash Budget.	Mastering Administrative	4	Sixth
Brainstorming	My presence	The Budgeted Income Statement ,The Budgeted Balance Sheet .	Mastering Administrative	4	Seventh
Written quiz	My presence	First exam	Mastering Administrative	4	Eighth
Brainstorming	My presence	Capital Budgeting – An Investment Concept, Typical Capital Budgeting Decisions, Characteristics of Business Investments.	Mastering Administrative	4	Ninth
Solving exercises	My presence	Discounted Cash Flows – The Net Present Value Method, The Net Present Value Method Illustrated, The Intern Rate-of- return Method .	Mastering Administrative	4	Tenth
Written quiz	My presence	Discounted Cash Flows – The Net Present Value Method ، The Net Present Value Method Illustrated, The Intern Rate-of- return Method.	Mastering Administrative	4	Eleventh
Brainstorming	My presence	Other Approaches to Capital Budgeting Decisions, The Payback Method , Accounting Rate-of- return Method.	Mastering Administrative	4	Twelfth
Brainstorming	My presence	Other Approaches to Capital Budgeting Decisions, The Payback Method , Accounting Rate-of- return Method.	Mastering Administrative	4	Thirteenth
Solving exercises	My presence	Responsibility accounting	Mastering Administrative	4	Fourteenth
Brainstorming	My presence	Responsibility accounting	Mastering Administrative	4	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**
- **40 marks for the second exam**
- **10 marks for attendance**
- **10 marks for daily exams, participation, and reports**

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. Course Name: Advanced Cost Accounting in English (2)
2. Course code : 2م كم2444
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Total number of study hours / Number of units: 60 study hours (4 hours x 15 weeks)
7. Course Coordinator: Name: Dr. Ali Obeid Al-Silawi Email: ali.obeid@uoturath.edu.iq
8. Course Objectives - Subject Objectives • To introduce the concepts of costing and product elements • To introduce activity-based costing • To introduce just-in-time production and backflush costing • To introduce sales variances and yield variances
9. Teaching and Learning Strategies. • Lectures using case studies and brainstorming. • Collaborative exercises with students. • Daily quizzes. • Term exams
10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	My presence	Cost allocations , traditional and activity based	Mastering cost accounting	4	First
Brainstorming	My presence	Activity based costing an introduction	Mastering cost accounting	4	Second
Solving exercises	My presence	Exercises and practices for ABC	Mastering cost accounting	4	Third
Brainstorming	My presence	Inventory Management, Just–in–Time, and Simplified Costing Methods	Mastering cost accounting	4	Fourth
Brainstorming	My presence	Backflush costing	Mastering cost accounting	4	Fifth
Brainstorming	My presence	Exercises and practices for jit	Mastering cost accounting	4	Sixth
Solving exercises	My presence	Exercises and practices for jit	Mastering cost accounting	4	Seventh
Brainstorming	My presence	-Sales variance analysis	Mastering cost accounting	4	Eighth
Brainstorming	My presence	Joint products and by products –joint cost basics –main products, joint	Mastering cost accounting	4	Ninth

		products, and by products –split off points			
Solving exercises	My presence	Approaches to allocating joints costs –sales value at split off method –physical units' method –net relatable value method	Mastering cost accounting	4	Tenth
Solving exercises	My presence	Approaches to allocating joints costs –sales value at split off method –physical unit's method –net relatable value method	Mastering cost accounting	4	Eleventh
Brainstorming	My presence	Sales variance analysis –budget and actual data – flexible budget variance – static budget variance –sales volume variance	Mastering cost accounting	4	Twelfth
Solving exercises	My presence	Sales mix and yield variances –sales quantity variance –sales mix variance Market share and market size variances	Mastering cost accounting	4	Thirteenth
Solving exercises	My presence	Exercise and practices	Mastering cost accounting	4	Fourteenth
Solving exercises	My presence	Exercise and practices	Mastering cost accounting	4	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**
- **40 marks for the second exam**
- **10 marks for attendance**
- **10 marks for daily exams, participation, and reports**

12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1. Course Name: International Financial Reporting Standards
2. Course code : م اغ2445
3. Term/Year: First Term
4. Date this description was prepared: 2025

5. **Available attendance formats: In-person**
6. **Total number of study hours / Number of units: 30 study hours (2 hours x 15 weeks)**
7. **Course Coordinator: Name: Assistant teacher Alaa Abdul Hussein Omran**
   Email: alaa.ommran@uoturath.edu.iq
8. **Course Objectives - Subject Objectives**
   - **Introduction to International Financial Reporting Concepts**
   - **Introduction to Accounting Treatments (IAS 3, 4, 7)**
   - **Introduction to Accounting Treatments (IAS 10, 9, 8)**
   - **Introduction to Accounting Treatments (IAS 13, 15, 16)**
9. **Teaching and Learning Strategies.**
   - **Lectures using case studies and brainstorming.**
   - **Collaborative exercises with students.**
   - **Daily quizzes.**
   - **Term exams**

10. **Course Structure**

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	My presence	Financial Reporting and Accounting Standards	Learn the standards.	2	First
Brainstorming	My presence	International Accounting Standard-Setting Organizations	Learn the standards.	2	Second
Brainstorming	My presence	Conceptual Framework for Financial Accounting – FASB/IASB Joint Project	Learn the standards.	2	Third
Brainstorming	My presence	IFRS 3 – Business Combinations	Learn the standards.	2	Fourth
Brainstorming	My presence	IFRS 4 – Insurance Contracts	Learn the standards.	2	Fifth
Brainstorming	My presence	IFRS 7 – Financial Instruments – Disclosure	Learn the standards.	2	Sixth
Brainstorming	My presence	IFRS 9 – Financial Instruments – Measurement	Learn the standards.	2	Seventh
Brainstorming	My presence	IFRS 8 – Reporting on Operating Segments	Learn the standards.	2	Eighth
Brainstorming	My presence	First Semester Exam and Exam Questions and Answers	Learn the standards.	2	Ninth
Written Test	My presence	IFRS 10 – Consolidated Financial Statements	Learn the standards.	2	Tenth
Brainstorming	My presence	IFRS 11 – Joint Arrangements	Learn the standards.	2	Eleventh
Brainstorming	My presence	IFRS 13 – Fair Value Measurement	Learn the standards.	2	Twelfth

Brainstorming	My presence	**IFRS 15 – Recognition of Revenue from Contracts with Customers**	Learn the standards.	**2**	**Thirteenth**
Brainstorming	My presence	**IFRS 16 – Finance Leases**	Learn the standards.	**2**	**Fourteenth**
Written Test	My presence	**Second Semester Exam and Exam Questions and Answers**	Learn the standards.	**2**	**Fifteenth**

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**
- **40 marks for the second exam**
- **10 marks for attendance**
- **10 marks for daily exams, participation, and reports**

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. **Course Name: Accounting Theory**
2. **Course code: م ظر2446**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **Total number of study hours / Number of units: 45 study hours (3 hours x 15 weeks)**
7. **Course Coordinator:**

Name: Dr. Adel Subhi Al-Basha Email: adel.subhe@uoturath.edu.iq

8. **Course Objectives - Subject Objectives**
   - **To introduce the concepts of approaches to building accounting theory**
   - **To introduce the conceptual framework**
   - **To introduce the structure of accounting theory**
   - **To introduce the event approach and the behavioral approach**
9. **Teaching and Learning Strategies.**
   - **Lectures using case studies and brainstorming.**
   - **Collaborative exercises with students.**
   - **Daily quizzes.**
   - **Term exams**

10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	**My presence**	History and Development of Accounting	Understanding accounting theory	**3**	**First**

Brainstorming	**My presence**	The Nature of Accounting, its Uses, and the Nature of Accounting Theory	Understanding accounting theory	**3**	**Second**
Brainstorming	**My presence**	The Need to Build an Accounting Theory	Understanding accounting theory	**3**	**Third**
Brainstorming	**My presence**	Traditional Approaches to Building Accounting Theory	Understanding accounting theory	**3**	**Fourth**
Brainstorming	**My presence**	The Authoritarian Approach to Building Accounting Theory	Understanding accounting theory	**3**	**Fifth**
Brainstorming	**My presence**	The Conceptual Framework of Accounting and Financial Reporting – Objectives and Concepts	Understanding accounting theory	**3**	**Sixth**
Brainstorming	**My presence**	The Structure of Accounting Theory – Objectives, Concepts, and Accounting Assumptions	Understanding accounting theory	**3**	**Seventh**
Brainstorming	**My presence**	The Structure of Accounting Theory – Accounting Principles	Understanding accounting theory	**3**	**Eighth**
Brainstorming	**My presence**	First Midterm Exam and Exam Questions and Answers	Understanding accounting theory	**3**	**Ninth**
Written Test	**My presence**	The Behavioral Approach to Building Accounting Theory	Understanding accounting theory	**3**	**Tenth**
Brainstorming	**My presence**	The Event-Based Approach to Building Accounting Theory	Understanding accounting theory	**3**	**Eleventh**
Brainstorming	**My presence**	The Descriptive (Realistic) Approach to Building Accounting Theory	Understanding accounting theory	**3**	**Twelfth**
Brainstorming	**My presence**	Foundations of Accounting Measurement – Fair Value	Understanding accounting theory	**3**	**Thirteenth**
Brainstorming	**My presence**	Alternatives to Accounting Measurement and Income Determination Models	Understanding accounting theory	**3**	**Fourteenth**
Written Test	**My presence**	Second Midterm Exam and Exam Questions and Answers	Understanding accounting theory	**3**	**Fifteenth**

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**
- **40 marks for the second exam**
- **10 marks for attendance**
- **10 marks for daily exams, participation, and reports**

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1.	**Course Name: Accounting Information Systems**
2.	**Course code:م ظم2447**

3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **Total number of study hours / Number of units: 45 study hours (3 hours x 15 weeks)**
7. **Course Coordinator: Name: Dr. Faten Jassim Ta'ma Lazem**
8. **Course Objectives** **Course Objectives** **• Introduction to Accounting Information Systems** **• Introduction to Document Flowcharts** **• Introduction to Charts** **Explanation of How Accounting Information Systems Work**
9. **Teaching and Learning Strategies.** • **Lectures using case studies and brainstorming.** • **Collaborative exercises with students.** • **Daily quizzes.** • **Term exams**
10. **Course Structure**

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
brainstorming	My presence	Introduction to Accounting Information Systems	Learn auditing standards	3	First
brainstorming	My presence	The Role of Accounting Information Systems in Decision Making and Value Creation	Learn auditing standards	3	Second
brainstorming	My presence	Accounting Data Processing	Learn auditing standards	3	Third
brainstorming	My presence	Documenting Accounting Systems	Learn auditing standards	3	Fourth
brainstorming	My presence	Documenting Accounting Systems	Learn auditing standards	3	Fifth
brainstorming	My presence	Documenting Accounting Systems	Learn auditing standards	3	Sixth
brainstorming	My presence	Revenue Cycle	Learn auditing standards	3	Seventh
brainstorming	My presence	Revenue Cycle	Learn auditing standards	3	Eighth
brainstorming	My presence	Revenue Cycle	Learn auditing standards	3	Ninth
brainstorming	My presence	Expenditure Cycle	Learn auditing standards	3	Tenth
brainstorming	My presence	Expenditure Cycle	Learn auditing standards	3	Eleventh
brainstorming	My presence	Production Cycle	Learn auditing standards	3	Twelfth
brainstorming	My	Production Cycle	Learn auditing standards	3	Thirteenth

	presence				
brainstorming	My presence	Human Resources and Payroll Cycle	Learn auditing standards	3	Fourteenth
brainstorming	My presence	Human Resources and Payroll Cycle	Learn auditing standards	3	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**
- **40 marks for the second exam**
- **10 marks for attendance**
- **10 marks for daily exams, participation, and reports**

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

Phase Three, First Course

1. **Course Name: Cost Accounting (1)**
2. **Course code : م1325مك1**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **Total number of study hours / Number of units: 60 study hours (4 hours x 15 weeks)**
7. **Course Coordinator: Name: Assistant teacher. Zainab Abdul-Redha Rasham Maneh**
   Email: zainab.abd.resham@aliraqia.edu.i
8. **Course Objectives**
   - **To introduce students to the concepts and principles of cost accounting and its importance in economic organizations.**
   - **To enable students to classify cost elements and differentiate between their various types.**
   - **To equip students with the skills to prepare and analyze cost statements and reports.**
   - **To train students in using cost accounting systems to measure the cost of products and services.**
   - **To develop students' ability to use cost information in planning, control, and administrative decision-making.**
   - **To familiarize students with cost allocation methods and the calculation of production costs according to different systems.**
   - **To develop analytical and problem-solving skills related to costs through practical applications.**

9. Teaching and Learning Strategies

- Interactive lectures explaining the fundamental concepts of cost accounting.
- Discussion and dialogue with students to enhance understanding and develop analytical thinking.
- Solving accounting exercises and problems in the classroom.
- Case studies connecting theory to practice.
- Collaborative learning through group work to solve problems.
- Use of presentations and electronic learning tools.
- Assigning students practical tasks and activities to reinforce their skills.
- Providing continuous feedback and performance evaluation to improve learning outcomes.

10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	My presence	Job Order Costs	Learn cost accounting	4	First
Brainstorming	My presence	Job Order Costs	Learn cost accounting	4	Second
Solving exercises	My presence	Job Order Costs	Learn cost accounting	4	Third
Solving exercises	My presence	Job Order Costs	Learn cost accounting	4	Fourth
Daily quiz	My presence	Job Order Costs	Learn cost accounting	4	Fifth
Brainstorming	My presence	Process Costing System	Learn cost accounting	4	Sixth
Brainstorming	My presence	Process Costing System	Learn cost accounting	4	Seventh
Solving exercises	My presence	Process Costing System	Learn cost accounting	4	Eighth
Brainstorming	My presence	Process Costing System / Waste Management	Learn cost accounting	4	Ninth
Brainstorming	My presence	Process Costing System / Waste Management	Learn cost accounting	4	Tenth
Solving exercises	My presence	Process Costing System / Loss and Addition	Learn cost accounting	4	Eleventh
Solving exercises	My presence	Process Costing System / Loss and Addition	Learn cost accounting	4	Twelfth
Brainstorming	My presence	Cost Determination and Collection Methods	Learn cost accounting	4	Thirteenth
Solving exercises	My presence	Cost Determination and Collection Methods	Learn cost accounting	4	Fourteenth
Solving exercises	My presence	Cost Determination and Collection Methods	Learn cost accounting	4	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.) • **40 marks for the first exam** • **40 marks for the second exam** • **10 marks for attendance** • **10 marks for daily exams, participation, and reports**
12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1. Course Name: Corporate Accounting
2. Course code : م مش1326
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Total number of study hours / Number of units: 60 study hours (4 hours x 15 weeks)
7. Course Coordinator: Name: Assistant teacher. Athmar Waleed
8. Course Objectives • **To introduce students to the concepts and principles of corporate accounting.** • **To enable students to apply the accounting principles for capital formation in partnerships.** • **To enable students to apply the accounting principles for increasing capital in partnerships through the addition of a partner.** • **To train students in the accounting principles for liquidating partnerships.** • **To develop students' ability to apply the accounting principles for capital formation in joint-stock companies.** • **To familiarize students with the accounting principles for liquidating joint-stock companies.** • **To develop analytical and problem-solving skills related to the application of practical applications.**
9. Teaching and Learning Strategies • **Interactive lectures explaining the fundamental concepts of cost accounting.** • **Discussion and dialogue with students to enhance understanding and develop analytical thinking.** • **Solving accounting exercises and problems in the classroom.** • **Case studies connecting theory to practice.** • **Collaborative learning through group work to solve problems.** • **Use of presentations and electronic learning tools.** • **Assigning students practical tasks and activities to reinforce their skills.** • **Providing continuous feedback and performance evaluation to improve learning**

outcomes.					
10. Course Structure					
Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	My presence	Introduction: The concept of companies, their types and characteristics.	Learn Corporate Accounting	4	First
Brainstorming	My presence	Accounting treatments for capital formation in joint liability companies	Learn Corporate Accounting	4	Second
Solving exercises	My presence	Accounting treatments for partners' current accounts and related operations	Learn Corporate Accounting	4	Third
Solving exercises	My presence	Financial statements of joint liability companies and distribution of profits and losses among partners	Learn Corporate Accounting	4	Fourth
Daily quiz	My presence	Accounting treatments for increasing capital in joint liability companies - joining a partner through purchase	Learn Corporate Accounting	4	Fifth
Brainstorming	My presence	Accounting treatments for increasing capital in joint-venture companies - joining an investment partner	Learn Corporate Accounting	4	Sixth
Brainstorming	My presence	Accounting treatments for capital reduction in joint liability companies - partner withdrawal	Learn Corporate Accounting	4	Seventh
Solving exercises	My presence	Accounting treatments for liquidation of joint liability companies	Learn Corporate Accounting	4	Eighth
Monthly quiz	My presence	Solutions to questions and exercises + the first semester exam	Learn Corporate Accounting	4	Ninth
Brainstorming	My presence	Accounting treatments for capital formation in joint-stock companies	Learn Corporate Accounting	4	Tenth
Solving exercises	My presence	Accounting treatments for receiving uncollected installments from shareholders and treating default	Learn Corporate Accounting	4	Eleventh
Solving exercises	My presence	Financial statements of joint-stock companies and distribution of profits to shareholders	Learn Corporate Accounting	4	Twelfth
Brainstorming	My presence	Accounting treatments for liquidation of joint stock companies	Learn Corporate Accounting	4	Thirteenth

Solving exercises	My presence	Accounting treatments for bond issuance	Learn Corporate Accounting	4	Fourteenth
Monthly quiz	My presence	Solutions to questions and exercises + the second semester exam	Learn Corporate Accounting	4	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)
- 40 marks for the first exam
- 40 marks for the second exam
- 10 marks for attendance
- 10 marks for daily exams, participation, and reports

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1. Course Name: Unified Accounting System (1)
2. Course code1م نظ1327
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Total number of study hours / Number of units: 45 study hours (3 hours x 15 weeks)
7. Course Coordinator: Dr. Zainab Hadi
8. Course Objectives
   - To introduce students to the fundamental concepts of the unified accounting system.
   - Accounting treatments for asset accounts.
   - Accounting treatments for liability accounts.
   - Accounting treatments for usage accounts.
9. Teaching and Learning Strategies
   - Interactive lectures explaining the fundamental concepts of cost accounting.
   - Discussion and dialogue with students to enhance understanding and develop analytical thinking.
   - Solving accounting exercises and problems in the classroom.
   - Case studies connecting theory to practice.
   - Collaborative learning through group work to solve problems.
   - Use of presentations and electronic learning tools.
   - Assigning students practical tasks and activities to reinforce their skills.
   - Providing continuous feedback and performance evaluation to improve learning outcomes.
10. Course Structure

Assessment	Learning	Unit or Topic Name	Learning	Hours	Week

Method	Method		Outcomes		
Brainstorming	My presence	Introduction to the unified accounting system, accounting assumptions, principles	Learning	3	First
Brainstorming	My presence	Features, characteristics and scope of application	Learning	3	Second
Brainstorming	My presence	Guide to the unified accounting system	Learning	3	Third
Solving exercises	My presence	Explanation of the unified accounting guide	Learning	3	Fourth
Brainstorming	My presence	Accounting treatments for asset accounts	Learning	3	Fifth
Brainstorming	My presence	Accounting treatments for asset accounts	Learning	3	Sixth
Solving exercises	My presence	Accounting treatments for asset accounts	Learning	3	Seventh
Solving exercises	My presence	Accounting treatments for asset accounts	Learning	3	Eighth
Brainstorming	My presence	Accounting treatments for liability accounts	Learning	3	Ninth
Brainstorming	My presence	Accounting treatments for liability accounts	Learning	3	Tenth
Solving exercises	My presence	Accounting treatments for liability accounts	Learning	3	Eleventh
Brainstorming	My presence	Accounting treatments for usage accounts	Learning	3	Twelfth
Brainstorming	My presence	Accounting treatments for usage accounts	Learning	3	Thirteenth
Solving exercises	My presence	Accounting treatments for usage accounts	Learning	3	Fourteenth
Solving exercises	My presence	Accounting treatments for usage accounts	Learning	3	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**
- **40 marks for the second exam**
- **10 marks for attendance**
- **10 marks for daily exams, participation, and reports**

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. **Course Name: Tax Accounting**
2. **Course Codeم مض1328 :**

3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **Total number of study hours / Number of units: 45 study hours (3 hours x 15 weeks)**
7. **Course Coordinator: Prof. Dr. Hikmat Al-Rawi**

8. Course Objectives

- **To introduce students to the concepts and foundations of taxation, its objectives, rules, legal basis, types, and the tax structure in Iraq, including the classification of taxes according to their rate and type.**
- **To enable students to classify tax elements and differentiate between their various types.**
- **To equip students with the skills to work according to methods of estimating taxable income and the taxable event.**
- **To train students in calculating property tax.**
- **To develop students' ability to conduct tax audits**
- **To familiarize students with methods of taxing salaries.**

9. Teaching and Learning Strategies

- **Interactive lectures explaining the fundamental concepts of cost accounting.**
- **Discussion and dialogue with students to enhance understanding and develop analytical thinking.**
- **Solving accounting exercises and problems in the classroom.**
- **Case studies connecting theory to practice.**
- **Collaborative learning through group work to solve problems.**
- **Use of presentations and electronic learning tools.**
- **Assigning students practical tasks and activities to reinforce their skills.**
- **Providing continuous feedback and performance evaluation to improve learning outcomes.**

10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	My presence	The concept of taxation, its objectives, rules, legal basis, types, and the tax structure in Iraq, including the classification of taxes according to their rate and type.	Learn taxation	3	First
Brainstorming	My presence	Tax evasion, its causes and methods of addressing it, tax avoidance, double taxation, and its types.	Learn taxation	3	Second
Solving exercises	My presence	The concept of tax accounting and the components of the tax system.	Learn taxation	3	Third
Solving exercises	My presence	Different concepts of income and the concept of taxable	Learn taxation	3	Fourth

		income in Iraqi tax legislation, and sources of income subject to taxation.			
Daily quiz	My presence	The scope of taxation and the annual nature of taxation.	Learn taxation	3	**Fifth**
Brainstorming	My presence	Allowances and exemptions.	Learn taxation	3	**Sixth**
Brainstorming	My presence	Methods of estimating taxable income and the taxable event.	Learn taxation	3	**Seventh**
Solving exercises	My presence	Deductible expenses (losses) and losses, and how to treat them for tax purposes.	Learn taxation	3	**Eighth**
Brainstorming	My presence	First monthly exam with solved questions.	Learn taxation	3	**Ninth**
Brainstorming	My presence	Property tax.	Learn taxation	3	**Tenth**
Solving exercises	My presence	Tax audit procedures.	Learn taxation	3	**Eleventh**
Solving exercises	My presence	Land tax.	Learn taxation	3	**Twelfth**
Brainstorming	My presence	Tax procedures.	Learn taxation	3	**Thirteenth**
Solving exercises	My presence	Payroll tax.	Learn taxation	3	**Fourteenth**
Solving exercises	My presence	Second monthly exam	Learn taxation	3	**Fifteenth**

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**
- **40 marks for the second exam**
- **10 marks for attendance**
- **10 marks for daily exams, participation, and reports**

12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1. Course Name: Financial Statement Analysis E
2. Course Code م1329 تق :
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Total number of study hours / Number of units: 45 study hours (3 hours x 15 weeks)
7. Course Coordinator: Name: Assistant teacher Alaa Abdul Hussein Omran **Email: alaa.ommran@uoturath.edu.iq**
8. Course Objectives: • **To teach students how to read and analyze basic financial statements.** • **To understand the financial performance of companies.** • **To develop the ability to understand financial ratios and analyses for evaluating**

profitability, liquidity, and financial efficiency.

- To enable students to make investment decisions, analyze financial risks, and estimate the market value of companies based on financial information.

9. Teaching and Learning Strategies
   - Interactive lectures explaining the fundamental concepts of cost accounting.
   - Discussion and dialogue with students to enhance understanding and develop analytical thinking.
   - Solving accounting exercises and problems in the classroom.
   - Case studies connecting theory to practice.
   - Collaborative learning through group work to solve problems.
   - Use of presentations and electronic learning tools.
   - Assigning students practical tasks and activities to reinforce their skills.
   - Providing continuous feedback and performance evaluation to improve learning outcomes.

10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	My presence	Overview of Financial Statement Analysis: Introduction to Financial Analysis- Types of Financial Analysis - Components of- Financial Analysis. Financial Statements - Basis of Analysis: Business Activities - Financial Statements Reflect Business Activities - Additional Information.	Learn	3	First
Brainstorming	My presence	Financial Statement Analysis Preview: Analysis Tools -Valuation Models -Analysis in an Efficient Market Financial Reporting and Analysis: Reporting Environment- Statutory Financial Reports> Factors Affecting Statutory Financial Reports	Learn	3	Second
Solving exercises	My presence	Cash Flow Analysis: Statement of Cash Flows - Relevance of Cash - Reporting by Activities Constructing the Cash Flow Statement - Special Topics - Direct Method Analysis Implications of Cash Flows	Learn	3	Third
Solving exercises	My presence	Analyzing Operating Activities Analyzing Investing Activities Analyzing Financing Activities	Learn	3	Fourth
Daily quiz	My presence	Common-size analysis: Horizontal common-size analysis >Vertical common-size analysis	Learn	3	Fifth
Brainstorming	My presence	Monthly exam solving exam questions	Learn	3	Sixth

Brainstorming	My presence	Financial ratio analysis Liquidit Rati Contents	Learn	3	Seventh
Solving exercises	My presence	Activity Ratio	Learn	3	Eighth
Brainstorming	My presence	Profitability Ratio	Learn	3	Ninth
Brainstorming	My presence	solvency ratios	Learn	3	Tenth
Solving exercises	My presence	Leverage Ratio	Learn	3	Eleventh
Solving exercises	My presence	Project Evaluation	Learn	3	Twelfth
Brainstorming	My presence	Predict financial failure	Learn	3	Thirteenth
Solving exercises	My presence	Investment Policies	Learn	3	Fourteenth
Solving exercises	My presence	Monthly exam solving exam questions	Learn	3	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- 40 marks for the first exam
- 40 marks for the second exam
- 10 marks for attendance
- 10 marks for daily exams, participation, and reports

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. 1. Course Name: Accounting for Financial Institutions
2. Course Codeم شا1330 :
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Total number of study hours / Number of units: 45 study hours (3 hours x 15 weeks)
7. Course Coordinator's Name : Dr. Waleed Abbas
8. Course Objectives
   - To introduce students to the concepts and principles of accounting in banking.
   - To enable students to work within the treasury department and the accounts receivable and payable department.
   - To equip students with the skills to work within the remittances department.
   - To train students to work within the letters of credit department and the letters of guarantee department.
   - To develop students' ability to perform accounting adjustments.
   - To familiarize students with the accounting treatment methods for investments and reserves in insurance companies.
   - To develop analytical and problem-solving skills related to accounting adjustments

and the final accounts of insurance companies.

9. Teaching and Learning Strategies
   - Interactive lectures explaining the fundamental concepts of cost accounting.
   - Discussion and dialogue with students to enhance understanding and develop analytical thinking.
   - Solving accounting exercises and problems in the classroom.
   - Case studies connecting theory to practice.
   - Collaborative learning through group work to solve problems.

10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	My presence	Accounting in Banking: Introduction to the Nature of Banking and Types of Banks	Learn the specialist	3	First
Brainstorming	My presence	Treasury Department (Local Currency, Foreign Currency)	Learn the specialist	3	Second
Solving exercises	My presence	Current Accounts (Debit and Credit) Department	Learn the specialist	3	Third
Solving exercises	My presence	Fixed Cash Deposits and Savings Department	Learn the specialist	3	Fourth
Daily quiz	My presence	Commercial Papers (Bills of Exchange and Discounted Transfers)	Learn the specialist	3	Fifth
Brainstorming	My presence	Domestic and International Transfers, Travelers' Checks, and Bills of Exchange	Learn the specialist	3	Sixth
Brainstorming	My presence	Documentary Credits Department	Learn the specialist	3	Seventh
Solving exercises	My presence	Letters of Guarantee Department	Learn the specialist	3	Eighth
Brainstorming	My presence	First Monthly Exam with Answers	Learn the specialist	3	Ninth
Brainstorming	My presence	Adjusting Journals and Final Accounts in Banks	Learn the specialist	3	Tenth
Solving exercises	My presence	Accounting in Insurance Companies: Nature of Insurance Companies – Accounting System in Insurance Companies	Learn the specialist	3	Eleventh
Solving exercises	My presence	Accounting Treatments for Insurance Operations Expenses and Revenues with Examples	Learn the specialist	3	Twelfth
Brainstorming	My presence	Accounting Treatments for Investments and Reserves in Insurance Companies	Learn the specialist	3	Thirteenth
Solving exercises	My presence	Adjusting Journals and Final Accounts for Insurance Companies	Learn the specialist	3	Fourteenth

Solving exercises	My presence	Second Monthly Exam with Answers	Learn the specialist	3	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**
- **40 marks for the second exam**
- **10 marks for attendance**
- **10 marks for daily exams, participation, and reports**

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

Phase Three, Course Two

1. **Course Name: Advanced Financial Accounting**
2. **5Course Codeم قد2331 :**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **Total number of study hours / Number of units: 60 study hours (4 hours x 15 weeks)**
7. **7. Course Coordinator's Name Assistant teacher. Nagham Samir Abdulhadi Alwan**
8. **Course Objectives**
   - **To teach students the concept of corporate mergers – their causes and types.**
   - **To understand the accounting treatments for corporate mergers – asset acquisition.**
   - **To understand the concept of branches, their types, and the importance of accounting for their operations.**
   - **To reconcile current accounts (branch current and head office current) and prepare consolidated financial statements for the head office and its branches.**
9. **Teaching and Learning Strategies**
   - **Interactive lectures explaining the fundamental concepts of cost accounting.**
   - **Discussion and dialogue with students to enhance understanding and develop analytical thinking.**
   - **Solving accounting exercises and problems in the classroom.**
   - **Case studies connecting theory to practice.**
   - **Collaborative learning through group work to solve problems.**
   - **Use of presentations and electronic learning tools.**
   - **Assigning students practical tasks and activities to reinforce their skills.**
   - **Providing continuous feedback and performance evaluation to improve learning outcomes.**

10. Course Structure					
Assessment Method	**Learning Method**	**Unit or Topic Name**	**Learning Outcomes**	**Hours**	**Week**
Brainstorming	My presence	The Concept of Corporate Mergers – Causes and Types	Learn corporate accounting	4	First
Brainstorming	My presence	Accounting Treatments for Corporate Mergers – Asset Acquisition	Learn corporate accounting	4	Second
Solving exercises	My presence	Accounting Treatments for Corporate Mergers – Share Acquisition – Preparation of Consolidated Financial Statements at the Acquisition Date	Learn corporate accounting	4	Third
Solving exercises	My presence	Accounting Treatments for Share Acquisition After the Acquisition Date – Cost and Equity Methods	Learn corporate accounting	4	Fourth
Daily quiz	My presence	The Concept of Operating Segments (Departments) and Financial Reporting Requirements for Their Results	Learn corporate accounting	4	Fifth
Brainstorming	My presence	The Concept of Branches, Their Types, and the Importance of Accounting for Their Operations	Learn corporate accounting	4	Sixth
Brainstorming	My presence	Accounting Treatments for Internal Branches – Centralized Method	Learn corporate accounting	4	Seventh
Solving exercises	My presence	Accounting Treatments for Internal Branches – Decentralized Method	Learn corporate accounting	4	Eighth
Brainstorming	My presence	Reconciling Current Accounts (Branch Current and Head Office Current) and Preparing Consolidated Financial Statements for the Head Office and Its Branches	Learn corporate accounting	4	Ninth
Brainstorming	My presence	Solutions to Questions and Exercises + First Semester Exam	Learn corporate accounting	4	Tenth
Solving exercises	My presence	The Concept of Revenue, Its Recognition Basis, and Related Accounting Problems	Learn corporate accounting	4	Eleventh
Solving exercises	My presence	The Concept of Consignment Goods and Revenue Recognition Basis from the Principal's and Agent's Perspectives	Learn corporate accounting	4	Twelfth
Brainstorming	My presence	Problems and Basis for Recognizing Revenues Resulting from Installment Sales – Installment Sales Method	Learn corporate accounting	4	Thirteenth
Solving exercises	My presence	Problems and Basis for Recognition Revenue generated	Learn corporate accounting	4	Fourteenth

		from installment sales – Installment sales method			
Solving exercises	My presence	Solutions to questions and exercises + Second semester exam	Learn corporate accounting	4	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.) • 40 marks for the first exam • 40 marks for the second exam • 10 marks for attendance • 10 marks for daily exams, participation, and reports
12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1. Course Name: Natural Resources Accounting
2. Course Codeم2332 مص :
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Total number of study hours / Number of units: 45 study hours (3 hours x 15 weeks)
7. 2. Course Coordinator's Name: Dr. Waleed Mohsen Abbas
8. Course Objectives: • To teach students the characteristics of extractive industries and the nature of oil accounting. • To understand the accounting treatment of the exploration and production phase. • To understand methods for calculating the depletion of producing wells (for fully developed and partially developed contracts). • Oil accounting in Iraq (accounting treatments under the Unified Accounting System).
9. Teaching and Learning Strategies • Interactive lectures explaining the fundamental concepts of cost accounting. • Discussion and dialogue with students to enhance understanding and develop analytical thinking. • Solving accounting exercises and problems in the classroom. • Case studies connecting theory to practice. • Collaborative learning through group work to solve problems. • Use of presentations and electronic learning tools. • Assigning students practical tasks and activities to reinforce their skills. • Providing continuous feedback and performance evaluation to improve learning outcomes.

10. Course Structure					
Assessment Method	**Learning Method**	**Unit or Topic Name**	**Learning Outcomes**	**Hours**	**Week**
Brainstorming	**My presence**	Characteristics of Extractive Industries Activity and the Nature of Oil Accounting	Learn oil accounting	**3**	**First**
Brainstorming	**My presence**	Exploration Expenditures, International Financial Reporting Standard for Extractive Industries (IFRS 6)	Learn oil accounting	**3**	**Second**
Solving exercises	**My presence**	Accounting Treatment of the Exploration Phase (Capital Expenditure Method)	Learn oil accounting	**3**	**Third**
Solving exercises	**My presence**	Revenue Expenditure Method, Successful Efforts Method	Learn oil accounting	**3**	**Fourth**
Brainstorming	**My presence**	Methods of Calculating Amortization for Non-Profit Contracts	Learn oil accounting	**3**	**Fifth**
Daily quiz	**My presence**	(Cost and Duration Method)	Learn oil accounting	**3**	**Sixth**
Brainstorming	**My presence**	Methods of Calculating Amortization for Non-Profit Contracts	Learn oil accounting	**3**	**Seventh**
Solving exercises	**My presence**	(Percentage Method)	Learn oil accounting	**3**	**Eighth**
Brainstorming	**My presence**	Closing Accounts for Non-Profit Contracts	Learn oil accounting	**3**	**Ninth**
Brainstorming	**My presence**	(Upon Assignment, Transfer to Producing Contracts, Upon Sale)	Learn oil accounting	**3**	**Tenth**
Solving exercises	**My presence**	Closing Accounts for Non-Profit Contracts in Case of Calculating Amortization Based on a Percentage	Learn oil accounting	**3**	**Eleventh**
Solving exercises	**My presence**	Drilling and Exploration Phase	Learn oil accounting	**3**	**Twelfth**
Brainstorming	**My presence**	Accounting for Wells Under Drilling/Drilling Operations (Accounting Treatment of Capital and Revenue Drilling Operations)	Learn oil accounting	**3**	**Thirteenth**
Solving exercises	**My presence**	Production Phase, Accounting Treatment of the Production Phase	Learn oil accounting	**3**	**Fourteenth**
Daily quiz	**My presence**	(Recognition of Revenues and Expenses)	Learn oil accounting	**3**	**Fifteenth**

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**
- **40 marks for the second exam**
- **10 marks for attendance**

• 10 marks for daily exams, participation, and reports
12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1. Course Name: Unified Accounting System (2)
2. Course codeم نظ2333 2 :
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Total number of study hours / Number of units: 35 study hours (3 hours x 15 weeks)
7. Course Coordinator's Name: Dr. Zainab Hadi Hassan
8. Course Objectives: • To teach students the accounting treatments for resource accounts. • To understand financial statements and closing accounts. • To understand the documentation and accounting records of the unified accounting system. • To understand planning budgets within the unified accounting system.
9. Teaching and Learning Strategies • Interactive lectures explaining the fundamental concepts of cost accounting. • Discussion and dialogue with students to enhance understanding and develop analytical thinking. • Solving accounting exercises and problems in the classroom. • Case studies connecting theory to practice. • Collaborative learning through group work to solve problems. • Use of presentations and electronic learning tools.
10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	My presence	Accounting Treatments for Resource Accounts	Learn the system	3	First
Brainstorming	My presence	Accounting Treatments for Resource Accounts	Learn the system	3	Second
Solving exercises	My presence	Accounting Treatments for Resource Accounts	Learn the system	3	Third
Brainstorming	My presence	Financial Statements and Closing Accounts	Learn the system	3	Fourth
Brainstorming	My presence	Financial Statements and Closing Accounts	Learn the system	3	Fifth
Daily quiz	My presence	Financial Statements and Closing Accounts	Learn the system	3	Sixth

Brainstorming	My presence	Document and Book Set for the Unified Accounting System	Learn the system	3	Seventh
Brainstorming	My presence	Trial Balance	Learn the system	3	Eighth
Brainstorming	My presence	Costs in the Unified Accounting System	Learn the system	3	Ninth
Brainstorming	My presence	Costs in the Unified Accounting System	Learn the system	3	Tenth
Solving exercises	My presence	Costs in the Unified Accounting System	Learn the system	3	Eleventh
Solving exercises	My presence	Costs in the Unified Accounting System	Learn the system	3	Twelfth
Brainstorming	My presence	Planning Budgets in the Unified Accounting System	Learn the system	3	Thirteenth
Brainstorming	My presence	Depreciation Rate Tables for Fixed Assets	Learn the system	3	Fourteenth
Brainstorming	My presence	Computerization of the Unified Accounting System	Learn the system	3	Fifteenth

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**
- **40 marks for the second exam**
- **10 marks for attendance**
- **10 marks for daily exams, participation, and reports**

12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1. Course Name: Cost Accounting (2)
2. Course Code2م مك2334 :
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Total number of study hours / Number of units: 60 study hours (4 hours x 15 weeks)
7. Course Coordinator: Name: Assistant teacher. Zainab Abdul-Redha Rasham Maneh **Email: zainab.abd.resham@aliraqia.edu.i**
8. Course Objectives **• To introduce students to the concepts and principles of cost accounting and its importance in economic organizations.** **• To enable students to classify cost elements and differentiate between their various**

types.

• To equip students with the skills to prepare and analyze cost statements and reports.

• To train students in using cost accounting systems to measure the cost of products and services.

• To develop students' ability to use cost information in planning, control, and administrative decision-making.

• To familiarize students with cost allocation methods and the calculation of production costs according to different systems.

• To develop analytical and problem-solving skills related to costs through practical applications.

9. Teaching and Learning Strategies

- Interactive lectures explaining the fundamental concepts of cost accounting.
- Discussion and dialogue with students to enhance understanding and develop analytical thinking.
- Solving accounting exercises and problems in the classroom.
- Case studies connecting theory to practice.
- Collaborative learning through group work to solve problems.
- Use of presentations and electronic learning tools.

10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	My presence	Job Order Costs	Learn costs	4	First
Brainstorming	My presence	Job Order Costs	Learn costs	4	Second
Solving exercises	My presence	Job Order Costs	Learn costs	4	Third
Solving exercises	My presence	Job Order Costs	Learn costs	4	Fourth
Brainstorming	My presence	Job Order Costs	Learn costs	4	Fifth
Daily quiz	My presence	Process Costing System	Learn costs	4	Sixth
Brainstorming	My presence	Process Costing System	Learn costs	4	Seventh
Solving exercises	My presence	Process Costing System	Learn costs	4	Eighth
Brainstorming	My presence	Process Costing System / Waste Management	Learn costs	4	Ninth
Brainstorming	My presence	Process Costing System / Waste Management	Learn costs	4	Tenth
Solving exercises	My presence	Process Costing System / Loss and Addition	Learn costs	4	Eleventh
Solving exercises	My presence	Process Costing System / Loss and Addition	Learn costs	4	Twelfth
Brainstorming	My presence	Cost Determination and Collection Methods	Learn costs	4	Thirteenth
Solving exercises	My presence	Cost Determination and Collection Methods	Learn costs	4	Fourteenth
Daily quiz	My presence	Cost Determination and	Learn costs	4	Fifteenth

		Collection Methods			

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**
- **40 marks for the second exam**
- **10 marks for attendance**
- **10 marks for daily exams, participation, and reports**

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. **Course Name: Auditing and Control**
2. **Course Codeم رق2335 :**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **Total number of study hours / Number of units: 45 study hours (3 hours x 15 weeks)**
7. **Course Coordinator's Name :Dr. Aseel Qais Mahdi**
8. **Course Objectives**
    - **To provide students with a historical overview of the development of the auditing concept, its objectives, types, and its role in serving organizations.**
    - **To understand generally accepted auditing standards.**
    - **To be able to understand the auditor's preliminary procedures and plan the audit process.**
    - **To understand the types of internal control, its methods, and methods for examining internal control.**
9. **Teaching and Learning Strategies**
    - **Interactive lectures explaining the fundamental concepts of cost accounting.**
    - **Discussion and dialogue with students to enhance understanding and develop analytical thinking.**
    - **Solving accounting exercises and problems in the classroom.**
    - **Case studies connecting theory to practice.**
    - **Collaborative learning through group work to solve problems.**
    - **Use of presentations and electronic learning tools.**
10. **Course Structure**

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	Hours	Week
Brainstorming	My presence	A historical introduction to the development of the auditing concept, its	**Learn financial analysis**	**3**	**First**

		objectives, types, and role in serving organizations			
Brainstorming	My presence	Recognized auditing standards	**Learn financial analysis**	**3**	**Second**
Solving exercises	My presence	Definition of errors and fraud and identifying their types	**Learn financial analysis**	**3**	**Third**
Solving exercises	My presence	The auditor's position on errors and types of liability	**Learn financial analysis**	**3**	**Fourth**
Brainstorming	My presence	Preliminary procedures for the auditor and planning the audit process	**Learn financial analysis**	**3**	**Fifth**
Daily quiz	My presence	Auditor's working papers	**Learn financial analysis**	**3**	**Sixth**
Brainstorming	My presence	Audit program	**Learn financial analysis**	**3**	**Seventh**
Solving exercises	My presence	Auditing evidence, factors affecting its effectiveness and sufficiency, types of evidence, and technical methods	**Learn financial analysis**	**3**	**Eighth**
Brainstorming	My presence	Auditing evidence, factors affecting its effectiveness and sufficiency, types of evidence, and technical methods	**Learn financial analysis**	**3**	**Ninth**
Brainstorming	My presence	Defining the concept of internal control and its elements	**Learn financial analysis**	**3**	**Tenth**
Solving exercises	My presence	Types of internal control, its methods, and methods of examining internal control	**Learn financial analysis**	**3**	**Eleventh**
Solving exercises	My presence	Types of internal control, its methods, and methods of examining internal control	**Learn financial analysis**	**3**	**Twelfth**
Brainstorming	My presence	Internal auditing: its concept, types, standards, and procedures	**Learn financial analysis**	**3**	**Thirteenth**
Solving exercises	My presence	The auditor's report	**Learn financial analysis**	**3**	**Fourteenth**
Daily quiz	My presence	The auditor's report	**Learn financial analysis**	**3**	**Fifteenth**

11. Course Evaluation (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

- **40 marks for the first exam**

• 40 marks for the second exam • 10 marks for attendance • 10 marks for daily exams, participation, and reports
12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

المرحلة الثانية الكورس الاول

1. Course Name: Fundamentals of Intermediate Accounting
2. Course code :AC2101
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Number of study hours / Number of ECTS: 6 ECTS :::: 3 study hours per week
7. Course Coordinator: Name: Dr. Jasim Mohammed Yassin Email: Jasim.mohammed@uoturath.edu.iq
8. Course Objectives - Subject Objectives To introduce the concepts of the conceptual framework of financial accounting To introduce the final accounts in commercial and service companies To introduce the journal adjustments for expenses and revenues To introduce methods for preparing a bank reconciliation statement
9. Teaching and Learning Strategies. • Lectures using case studies and brainstorming. • Collaborative exercises with students. • Daily quizzes. • Term exams
10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
Brainstorm	My presence	Conceptual Framework of Financial Accounting	Mastering Intermediate	6	First
Solve exercises	My presence	Final Accounts and Financial Statements in Commercial and Service Companies: First: Final Accounts in Commercial Companies	Mastering Intermediate	6	Second
Solve exercises	My presence	Income Statement in	Mastering	6	Third

		Commercial Companies, Statement of Financial Position in Commercial Companies	**Intermediate**		
Brainstorm	**My presence**	Final Accounts in Service Companies	**Mastering Intermediate**	**6**	**Fourth**
Brainstorm	**My presence**	Income Statement, Statement of Financial Position	**Mastering Intermediate**	**6**	**Fifth**
Brainstorm	**My presence**	Adjusting Journal Entries for Expenses and Revenues	**Mastering Intermediate**	**6**	**Sixth**
Brainstorm	**My presence**	Worksheets and Adjusting Journal Entries	**Mastering Intermediate**	**6**	**Seventh**
Written test	**My presence**	First Monthly Exam with Solved Questions	**Mastering Intermediate**	**6**	**Eighth**
Brainstorm	**My presence**	Cash - Bank Account Reconciliation Statement	**Mastering Intermediate**	**6**	**Ninth**
Brainstorm	**My presence**	Methods of Preparing a Bank Account Reconciliation Statement	**Mastering Intermediate**	**6**	**Tenth**
Brainstorm	**My presence**	Cash Flow Statement and Methods of Preparing It	**Mastering Intermediate**	**6**	**Eleventh**
Brainstorm	**My presence**	Accounting for Debtors, Definition of Debtors and Disclosure in Financial Statements, Types of Debts, Methods of Writing Off and Collecting Bad Debts	**Mastering Intermediate**	**6**	**Twelfth**
Solve exercises	**My presence**	Doubtful Debts, Methods of Estimating Them, Accounting Treatment	**Mastering Intermediate**	**6**	**Thirteenth**
Brainstorm	**My presence**	Accounting Treatment of the Allowance for Doubtful Debts, Increasing and Decreasing It	**Mastering Intermediate**	**6**	**Fourteenth**
Brainstorm	**My presence**	Second Monthly Exam with Solved Questions	**Mastering Intermediate**	**6**	**Fifteenth**

11. Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks

10 midterm Exam marks

50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1. **Course Name: Fundamentals of Government Accounting**
2. **Course Code :AC2102**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **1. Number of study hours / Number of ECTS: 6 ECTS :::: 3 study hours per week**
7. **1. Course Coordinator's Name: Name: Dr. Qasim Jahel Obeid**
8. **Course Objectives - Course Objectives** • **To introduce the fundamental concepts of government accounting** • **Requirements for designing a government accounting system** • **To introduce the theories that determine the contractual capacity of government units** • **To introduce the concept of the public treasury and its structures within the government accounting system** • **To introduce the control of documents and expenditures**
9. **Teaching and Learning Strategies.** **Lectures using case studies and brainstorming.** **Collaborative exercises with students.** **Daily quizzes.** **Term exams**
10. **Course Structure**

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	**My presence**	Basic Concepts in Government Accounting	Governmental Proficiency	**6**	**First**
brainstorming	**My presence**	Requirements for Designing the Government Accounting System	Governmental Proficiency	**6**	**Second**
brainstorming	**My presence**	Characteristics of Government Units	Governmental Proficiency	**6**	**Third**
brainstorming	**My presence**	Impact of Legislation on the Government Accounting System	Governmental Proficiency	**6**	**Fourth**
brainstorming	**My presence**	Theories Determining the Contractual Capacity of Government Units	Governmental Proficiency	**6**	**Fifth**
brainstorming	**My presence**	The General Budget: Concept, Characteristics, and Objectives	Governmental Proficiency	**6**	**Sixth**
brainstorming	**My presence**	Expenditures and Revenues in the Government Accounting	Governmental Proficiency	**6**	**Seventh**

		System			
brainstorming	**My presence**	Methods of Estimating Revenues and Expenditures	Governmental Proficiency	**6**	**Eighth**
brainstorming	**My presence**	Classification of the State's General Budget and the Stages it Has Passed Through	Governmental Proficiency	**6**	**Ninth**
brainstorming	**My presence**	The Concept of the Public Treasury and its Structures in the Government Accounting System	Governmental Proficiency	**6**	**Tenth**
brainstorming	**My presence**	The Concept of the Public Treasury and its Structures in the Government Accounting System	Governmental Proficiency	**6**	**Eleventh**
brainstorming	**My presence**	The Centralized Government Accounting System	Governmental Proficiency	**6**	**Twelfth**
brainstorming	**My presence**	The Decentralized Government Accounting System	Governmental Proficiency	**6**	**Thirteenth**
brainstorming	**My presence**	Control of Documents and Expenditures	Governmental Proficiency	**6**	**Fourteenth**
brainstorming	**My presence**	Identification of the Accounting System Used in the Centralized and Decentralized Accounting Systems	Governmental Proficiency	**6**	**Fifteenth**

11. Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

41 formative Assessment marks
11 midterm Exam marks
50 Final Exam marks

12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1. Course Name: Fundamentals of Accounting in English
2. Course code:AC2103
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person

6. Number of study hours / Number of ECTS: 4 ECTS :::: 3 study hours per week
7. Course Coordinator: Name: Dr. Jawad Khalil Hussein Email: jawad.khaleel@uoturath.edu.iq
8. Course Objectives - Course Objectives • To introduce intermediate accounting concepts in English • To introduce accounting treatments for purchases and sales in English • To introduce the treatments related to adjusting entries in English
9. Teaching and Learning Strategies. • Lectures using case studies and brainstorming. • Collaborative exercises with students. • Daily quizzes. • Term exams
10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	My presence	Theoretical framework of financial accounting	Mastering accounting in English	4	First
Solving exercises	My presence	Basic elements in theoretical framework (Principles, Assumptions and, Constraints)	Mastering accounting in English	4	Second
Solving exercises	My presence	Basic elements in theoretical framework	Mastering accounting in English	4	Third
brainstorming	My presence	objectives of financial reporting ,	Mastering accounting in English	4	Fourth
brainstorming	My presence	Accounting for purchases, sales goods	Mastering accounting in English	4	Fifth
brainstorming	My presence	Practices	Mastering accounting in English	4	Sixth
brainstorming	My presence	Accounting for Commercial notes	Mastering accounting in English	4	Seventh
brainstorming	My presence	Practices	Mastering accounting in English	4	Eighth
brainstorming	My presence	Adjusting Entries	Mastering accounting in English	4	Ninth
brainstorming	My presence	Practices	Mastering accounting	4	Tenth

			in English		
brainstorming	My presence	Financial statements	Mastering accounting in English	4	Eleventh
brainstorming	My presence	Balance Sheet	Mastering accounting in English	4	Twelfth
brainstorming	My presence	Practices	Mastering accounting in English	4	Thirteenth
brainstorming	My presence	Bank reconciliation	Mastering accounting in English	4	Fourteenth
Solving exercises	My presence	Practices	Mastering accounting in English	4	Fifteenth

11. Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

42 formative Assessment marks

12 midterm Exam marks

50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. Course Name: Public Finance
2. Course code :AC2104
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Number of study hours / Number of ECTS: 3 ECTS :::: 3 study hours per week
7. Course Coordinator: Name: Dr. Jawad Khalil Hussein
   Email: jawad.khaleel@uoturath.edu.iq
8. Course Objectives – Course Objectives
   - To introduce the concepts and scope of public finance
   - To define the general budget, public expenditures, and public revenues
   - To introduce taxes, their theory, and classifications
   - To introduce state revenues from the public domain
9. Teaching and Learning Strategies.
   - Lectures using case studies and brainstorming.

- Collaborative exercises with students.
- Daily quizzes.
- Term exams

10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
Brainstorming	My presence	Scope of Public Finance	Mastering Finance	3	First
Solving exercises	My presence	The General Budget	Mastering Finance	3	Second
Solving exercises	My presence	Fiscal Policy	Mastering Finance	3	Third
brainstorming	My presence	Public Expenditures	Mastering Finance	3	Fourth
brainstorming	My presence	Limits of Public Spending	Mastering Finance	3	Fifth
brainstorming	My presence	The Phenomenon of Increased Public Expenditures	Mastering Finance	3	Sixth
brainstorming	My presence	Public Revenues	Mastering Finance	3	Seventh
Daily test	My presence	State Revenues from the Domain	Mastering Finance	3	Eighth
brainstorming	My presence	General Theory of Taxation	Mastering Finance	3	Ninth
brainstorming	My presence	Tax Classification	Mastering Finance	3	Tenth
brainstorming	My presence	General Assumptions	Mastering Finance	3	Eleventh
brainstorming	My presence	The General Budget and the Balance Strategy	Mastering Finance	3	Twelfth
brainstorming	My presence	Importance of the General Budget	Mastering Finance	3	Thirteenth
brainstorming	My presence	Rules of the General Budget	Mastering Finance	3	Fourteenth
Daily test	My presence	The Role of the General Budget	Mastering Finance	3	Fifteenth

11. Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks
10 midterm Exam marks
50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. Course Name: Principles of Operations Research and QSB Applications
2. Course code :AC2105
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. 1. Number of study hours / Number of ECTS: 6 ECTS :::: 3 study hours per week
7. Course Coordinator's Name: Name: Dr. Hussein Alaa Hussein
8. Course Objectives – Course Objectives •Introduction to Operations Research Concepts •Introduction to the Binary Model •Introduction to the Counting Method and the Hungarian Method • Introduction to Business Networks
9. Teaching and Learning Strategies. • Lectures using case studies and brainstorming. • Collaborative exercises with students. • Daily quizzes. • Term exams
10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
Brainstorming	My presence	Linear programming.	Mastering O.R	6	First
Solving exercises	My presence	The binary model defines a binary problem. .	Mastering O.R	6	Second
Solving exercises	My presence	Solve the problem using a binary approach. .	Mastering O.R	6	Third
brainstorming	My presence	The allocation model. Formulating the mathematical method for allocation.	Mastering O.R	6	Fourth
brainstorming	My presence	Solving the model using the complete counting method.	Mastering O.R	6	Fifth
brainstorming	My presence	Solving the model using the Hungarian method.	Mastering O.R	6	Sixth
brainstorming	My presence	Transportation problem	Mastering O.R	6	Seventh

Daily test	My presence	Solving using the Least Cost method.	Mastering O.R	6	Eighth
brainstorming	My presence	Solving using the Opportunity Cost method (Vogel).	Mastering O.R	6	Ninth
brainstorming	My presence	Business networks: Network diagram preparation.	Mastering O.R	6	Tenth
brainstorming	My presence	Solving using the Critical Path method.	Mastering O.R	6	Eleventh
brainstorming	My presence	Solving using the PERT method.	Mastering O.R	6	Twelfth
brainstorming	My presence	Game theory: Game construction.	Mastering O.R	6	Thirteenth
brainstorming	My presence	Solving games using the graphical method.	Mastering O.R	6	Fourteenth
Daily test	My presence	Solving using the car or advantage method.	Mastering O.R	6	Fifteenth

11 Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.) 40 formative Assessment marks 10 midterm Exam marks 50 Final Exam marks
12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1	Course Name: Arabic Language
2	Course code :UNI-216
3	Term/Year: First Term
4	Date this description was prepared: 2025
5	Available attendance formats: In-person
6	Number of study hours / Number of ECTS: 2 ECTS :::: 3 study hours per week
7	Course Coordinator's Name: Name: Dr. Hisham Taha
8	Course Objectives - Subject Objectives To enable students to develop Arabic language skills To enable students to use the language correctly To provide students with advanced learning resources To enable students to avoid grammatical errors
9	Teaching and Learning Strategies. Lectures using case studies and brainstorming.

Collaborative exercises with students. Daily quizzes. Term exams
10 Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	My presence	Parts of Speech	Learn Arabic	2	First
Solve exercises	My presence	Types of Definite Nouns	Learn Arabic	2	Second
Solve exercises	My presence	Pronouns	Learn Arabic	2	Third
brainstorming	My presence	Demonstrative Pronouns	Learn Arabic	2	Fourth
brainstorming	My presence	Relative Pronouns	Learn Arabic	2	Fifth
brainstorming	My presence	Literature and Poetry	Learn Arabic	2	Sixth
brainstorming	My presence	Nouns with the Definite Article (al-)	Learn Arabic	2	Seventh
Daily test	My presence	Nouns with the Poetic Addition	Learn Arabic	2	Eighth
brainstorming	My presence	Dual and its Appendices	Learn Arabic	2	Ninth
brainstorming	My presence	Masculine Plural	Learn Arabic	2	Tenth
brainstorming	My presence	Feminine Plural	Learn Arabic	2	Eleventh
brainstorming	My presence	The Mu'allaqa of Imru' al-Qays	Learn Arabic	2	Twelfth
brainstorming	My presence	Spelling: Hamzat al-Wasl	Learn Arabic	2	Thirteenth
brainstorming	My presence	The Poet Antarah ibn Shaddad	Learn Arabic	2	Fourteenth
Daily test	My presence	Hamzat al-Qat'	Learn Arabic	2	Fifteenth

11 Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.) 40 formative Assessment marks 10 midterm Exam marks 50 Final Exam marks
12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1	Course Name: Fundamentals of Computer Science
2	Course code :UNI-217
3	Term/Year: First Term
4	Date this description was prepared: 2025
5	Available attendance formats: In-person

6	Number of study hours / Number of ECTS: 3 ECTS :::: 3 study hours per week
7	Course Coordinator's Name: Dr. Omar Sabr El-Din Abdel Aziz
8	Course Objectives - Course Goals Introduction to computer science concepts Introduction to computer technologies in accounting Introduction to computer components Introduction to methods of communication and email writing
9	Teaching and Learning Strategies. Lectures using case studies and brainstorming. Collaborative exercises with students. Daily quizzes. Term exams
10	Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	My presence	Introduction to computer	Computer proficiency	3	First
Solving exercises	My presence	Introduction to computer	Computer proficiency	3	Second
Solving exercises	My presence	Computer components	Computer proficiency	3	Third
brainstorming	My presence	Computer components	Computer proficiency	3	Fourth
brainstorming	My presence	Operating system and graphical user interface	Computer proficiency	3	Fifth
brainstorming	My presence	Word processing	Computer proficiency	3	Sixth
brainstorming	My presence	Mid examination	Computer proficiency	3	Seventh
Written test	My presence	Spread sheet	Computer proficiency	3	Eighth
brainstorming	My presence	Presentation software	Computer proficiency	3	Ninth
brainstorming	My presence	Introduction to internet and web browsers	Computer proficiency	3	Tenth
brainstorming	My presence	Introduction to internet and web browsers	Computer proficiency	3	Eleventh
brainstorming	My presence	Communications and emails	Computer proficiency	3	Twelfth
brainstorming	My presence	Communications and emails	Computer proficiency	3	Thirteenth
brainstorming	My presence	Computer troubleshooting	Computer proficiency	3	Fourteenth
Daily test	My presence	Computer troubleshooting	Computer proficiency	3	Fifteenth

11	Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.) 40 formative Assessment marks 10 midterm Exam marks 50 Final Exam marks
12.	Learning and Teaching Resources
	Required textbooks (methodology, if applicable)
	Main references (sources)
	Recommended supplementary books and references (scientific journals and reports)
	Electronic resources and websites

المرحلة الثانية الكورس الثاني

1	Course Name: Intermediate Accounting
2	Course code :AC2201
3	Term/Year: First Term
4	Date this description was prepared: 2025
5	Available attendance formats: In-person
6	1. Number of study hours / Number of ECTS: 7 ECTS :::: 3 study hours per week
7	Course Coordinator: Name: Dr. Jasim Mohammed Yassin Email: Jasim.mohammed@uoturath.edu.iq
8	Course Objectives - Course Objectives To introduce the concepts of the conceptual framework of financial accounting To introduce inventory accounts To introduce financial investments To introduce methods of calculating depreciation.
9	Teaching and Learning Strategies. Lectures using case studies and brainstorming. Collaborative exercises with students. Daily quizzes. Term exams
10	Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	My presence	Accounting for Inventory: The Concept of Inventory in Commercial and Industrial Companies	Mastering Intermediate	7	First
Solve exercises	My presence	Accounting for Inventory under Periodic and Perpetual Inventory Systems	Mastering Intermediate	7	Second

Solve exercises	**My presence**	Methods of Inventory Valuation and Disclosure in Financial Statements	Mastering Intermediate	**7**	**Third**
brainstorming	**My presence**	Accounting for Financial Investments:	Mastering Intermediate	**7**	**Fourth**
brainstorming	**My presence**	Accounting for Investments in Debt Securities	Mastering Intermediate	**7**	**Fifth**
brainstorming	**My presence**	Accounting for Investments in Equity Securities	Mastering Intermediate	**7**	**Sixth**
brainstorming	**My presence**	Valuation of the Investment	Mastering Intermediate	**7**	**Seventh**
Written test	**My presence**	First Monthly Exam with Answers	Mastering Intermediate	**7**	**Eighth**
brainstorming	**My presence**	Accounting for Fixed Assets: The Concept of Fixed Assets, Their Characteristics	Mastering Intermediate	**7**	**Ninth**
brainstorming	**My presence**	Methods of Acquiring Fixed Assets	Mastering Intermediate	**7**	**Tenth**
brainstorming	**My presence**	Depreciation of Fixed Assets:	Mastering Intermediate	**7**	**Eleventh**
Solve exercises	**My presence**	Impairment of Fixed Assets and Methods of Disposing of Fixed Assets	Mastering Intermediate	**7**	**Twelfth**
brainstorming	**My presence**	Accounting for Intangible Assets:	Mastering Intermediate	**7**	**Thirteenth**
brainstorming	**My presence**	Accounting for Current Liabilities,	Mastering Intermediate	**7**	**Fourteenth**
Written test	**My presence**	Second Monthly Exam with Answers	Mastering Intermediate	**7**	**Fifteenth**

11 Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks
10midterm Exam marks
50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. **Course Name: Governmental Accounting**
2. **Course Code: AC2202**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**

6. 1. Number of study hours / Number of ECTS: 6 ECTS :::: 3 study hours per week
7. Name of course coordinator Name: M. Qasim Jahel Obaid
8. Course Objectives - Course Objectives • To introduce the fundamental concepts of government accounting • To explain the accounting treatment requirements for advances (GFS) • To explain the accounting treatment requirements for trusts (GFS) • To explain the concept of accounting for government tenders
9. Teaching and Learning Strategies. • Lectures using case studies and brainstorming. • Collaborative exercises with students. • Daily quizzes. • Term exams
10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	My presence	Accounting Treatments for GFS Advances	Governmental Proficiency	6	First
brainstorming	My presence	Secured Advances	Governmental Proficiency	6	Second
brainstorming	My presence	Employee Advances	Governmental Proficiency	6	Third
brainstorming	My presence	Permanent Advances	Governmental Proficiency	6	Fourth
brainstorming	My presence	Credit Advances	Governmental Proficiency	6	Fifth
brainstorming	My presence	Accounting Treatments for GFS Trusts	Governmental Proficiency	6	Sixth
brainstorming	My presence	Revenue Collection Guarantee Trusts	Governmental Proficiency	6	Seventh
brainstorming	My presence	The concept of public tenders and how to implement them	Governmental Proficiency	6	Eighth
brainstorming	My presence	Accounting for government tenders	Governmental Proficiency	6	Ninth
brainstorming	My presence	Accounting for government tenders	Governmental Proficiency	6	Tenth
brainstorming	My presence	Final accounts: their concept and importance	Governmental Proficiency	6	Eleventh
brainstorming	My presence	Preparing final accounts	Governmental Proficiency	6	Twelfth
brainstorming	My presence	Preparing final accounts	Governmental Proficiency	6	Thirteenth
brainstorming	My presence	Practical examples	Governmental Proficiency	6	Fourteenth
brainstorming	My presence	The concept of public tenders and how to	Governmental Proficiency	6	Fifteenth

		implement them			

11 Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks

10 midterm Exam marks

50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. Course Name: Accounting in English
2. Course Code: AC2203
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. 1. Number of study hours / Number of ECTS: 5 ECTS :::: 3 study hours per week
7. Course Coordinator: Name: M.M. Jawad Khalil Hussein
   Email: jawad.khaleel@uoturath.edu.iq
8. Course Objectives - Course Objectives
   Introduction to intermediate accounting concepts in English
   Introduction to accounting treatments for non-current assets in English
   Introduction to inventory valuation treatments in English
   Introduction to investments in English
9. Teaching and Learning Strategies.
   - Lectures using case studies and brainstorming.
   - Collaborative exercises with students.
   - Daily quizzes.
   - Term exams

10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
Brainstorming	My presence	Accounting for Property, Plant, Equipment	Mastering A in E	5	First
Solving exercises	My presence	Practices	Mastering A in E	5	Second
Solving exercises	My presence	Depreciation Accounting	Mastering A in E	5	Third
Brainstorming	My presence	Practices	Mastering A in E	5	Fourth
Brainstorming	My presence	Inventory valuation : Cost	Mastering	5	Fifth

		basis approach	A in E		
Brainstorming	My presence	Explanation of (FIFO, LIFO,W.A) Methods	Mastering A in E	5	Sixth
Brainstorming	My presence	Practices	Mastering A in E	5	Seventh
Solving exercises	My presence	Accounts Receivable	Mastering A in E	5	Eighth
Brainstorming	My presence	Practices	Mastering A in E	5	Ninth
Brainstorming	My presence	Accounting for investment (Equity investment)	Mastering A in E	5	Tenth
Brainstorming	My presence	Accounting for investment (Debt investment)	Mastering A in E	5	Eleventh
Brainstorming	My presence	Practices	Mastering A in E	5	Twelfth
Brainstorming	My presence	Accounting for Stockholders Equity	Mastering A in E	5	Thirteenth
Solving exercises	My presence	Dividends policy	Mastering A in E	5	Fourteenth
Brainstorming	My presence	Practices	Mastering A in E	5	Fifteenth

11 Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks
10 midterm Exam marks
50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. **Course Name: Accounting for Non-Profit Organizations**
2. **Course Code :AC2205**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **1. Number of study hours / Number of ECTS: 5 ECTS :::: 3 study hours per week**
7. **Course Coordinator: Name: Dr. Ashwaq Abdulrahman Al-Sheikhly**
   Email: A.AL-sheikhly@uoturath.edu.iq
8. **Course Objectives**

To introduce the concept and characteristics of non-profit organizations and the nature of their activities
To introduce the structure and elements of the accounting system in non-profit organizations
To introduce the characteristics and nature of the work of clubs, associations, and unions
To introduce how to prepare financial statements in the government hotel sector

9. Teaching and Learning Strategies.
   - Lectures using case studies and brainstorming.
   - Collaborative exercises with students.
   - Daily quizzes.
   - Term exams

10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	My presence	The concept and characteristics of non-profit entities	Mastering for NPE	5	First
brainstorming	My presence	Accounting principles for non-profit entities	Mastering for NPE	5	Second
brainstorming	My presence	Accounting standards for non-profit entities	Mastering for NPE	5	Third
brainstorming	My presence	Basics of recognition, measurement,	Mastering for NPE	5	Fourth
brainstorming	My presence	Structure and elements of the accounting system	Mastering for NPE	5	Fifth
brainstorming	My presence	Final accounts and financial statements	Mastering for NPE	5	Sixth
brainstorming	My presence	How to prepare financial statement templates	Mastering for NPE	5	Seventh
brainstorming	My presence	Characteristics and nature of the activities of clubs, associations, and unions	Mastering for NPE	5	Eighth
brainstorming	My presence	Characteristics and nature of the activities of clubs, associations, and unions	Mastering for NPE	5	Ninth
brainstorming	My presence	Accounting organization and accounting treatments in these entities	Mastering for NPE	5	Tenth
brainstorming	My presence	Financial statements in clubs, associations, and unions	Mastering for NPE	5	Eleventh
brainstorming	My presence	Characteristics and nature of the activities of government-run hotels	Mastering for NPE	5	Twelfth

brainstorming	**My presence**	Accounting organization and accounting treatments	**Mastering for NPE**	**5**	**Thirteenth**
brainstorming	**My presence**	Financial statements in government-run hotels	**Mastering for NPE**	**5**	**Fourteenth**
brainstorming	**My presence**	The concept and characteristics of non-profit entities	**Mastering for NPE**	**5**	**Fifteenth**

11 Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks

10midterm Exam marks

50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. **Course Name: Marketing and E-commerce**
2. **Course code: AC2204**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **Number of study hours / Number of ECTS: 3 ECTS :::: 3 study hours per week**
7. **Course Coordinator: Name: Dr. Najat Shakir Mahmoud**
   Email: najat.shakir@uaturath.edu.iq
8. **Course Objectives - Course Objectives**
   To introduce market research concepts
   To introduce consumer behavior, promotion, and products
   To introduce sales, purchasing, and pricing methods
   To introduce services and e-commerce
9. **Teaching and Learning Strategies.**
   - **Lectures using case studies and brainstorming.**
   - **Collaborative exercises with students.**
   - **Daily quizzes.**
   - **Term exams**
10. **Course Structure**

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	**My presence**	Introduction to Market Research	**Mastering M**	**3**	**First**
brainstorming	**My presence**	Marketing Systems	**Mastering M**	**3**	**Second**

brainstorming	**My presence**	Consumer Behavior	**Mastering M**	**3**	**Third**
brainstorming	**My presence**	Promotion	**Mastering M**	**3**	**Fourth**
brainstorming	**My presence**	Product	**Mastering M**	**3**	**Fifth**
brainstorming	**My presence**	Pricing	**Mastering M**	**3**	**Sixth**
brainstorming	**My presence**	Distribution	**Mastering M**	**3**	**Seventh**
brainstorming	**My presence**	Sales	**Mastering M**	**3**	**Eighth**
brainstorming	**My presence**	Purchases	**Mastering M**	**3**	**Ninth**
brainstorming	**My presence**	Transportation and Storage	**Mastering M**	**3**	**Tenth**
brainstorming	**My presence**	Information Systems and Marketing Systems	**Mastering M**	**3**	**Eleventh**
brainstorming	**My presence**	Services	**Mastering M**	**3**	**Twelfth**
brainstorming	**My presence**	Marketing Costs	**Mastering M**	**3**	**Thirteenth**
brainstorming	**My presence**	E-commerce	**Mastering M**	**3**	**Fourteenth**
brainstorming	**My presence**	Introduction to Market Research	**Mastering M**	**3**	**Fifteenth**

11 Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

41 formative Assessment marks

10midterm Exam marks

50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. **Course Title: Ba'ath Party Crimes**
2. **Course code: UNI-226**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **Number of study hours / Number of ECTS: 2 ECTS :::: 3 study hours per week**
7. **Course Coordinator: Name: M.M. Ikhlas Hussein**
   Email: ikhlas.mohamed@uoturath.edu.iq
8. **Course Objectives - Subject Objectives**
   To enable the student to learn about Ba'athist crimes
   To enable the student to understand the types of crimes
   To provide the student with information about the procedures related to Ba'athist crimes
9. **Teaching and Learning Strategies.**

• **Lectures using case studies and brainstorming.** • **Collaborative exercises with students.** • **Daily quizzes.** • **Term exams**
10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
Brainstorming	My presence	Definition of Crime	Knowledge	**2**	**First**
Brainstorming	My presence	Categories of Crime	Knowledge	**2**	**Second**
Brainstorming	My presence	Criminal Court Decisions	Knowledge	**2**	**Third**
Brainstorming	My presence	Psychological Crimes	Knowledge	**2**	**Fourth**
Brainstorming	My presence	Social Crimes	Knowledge	**2**	**Fifth**
Brainstorming	My presence	Militarization of Society	Knowledge	**2**	**Sixth**
Brainstorming	My presence	The Religious Aspect	Knowledge	**2**	**Seventh**
Brainstorming	My presence	Violations of Law and Human Rights	Knowledge	**2**	**Eighth**
Brainstorming	My presence	Prisons and Detention Centers	Knowledge	**2**	**Ninth**
Brainstorming	My presence	Testing	Knowledge	**2**	**Tenth**
Monthly Test	My presence	War Pollution	Knowledge	**2**	**Eleventh**
Brainstorming	My presence	Draining of Marshes	Knowledge	**2**	**Twelfth**
Brainstorming	My presence	Destruction of Orchards	Knowledge	**2**	**Thirteenth**
Brainstorming	My presence	Mass Graves	Knowledge	**2**	**Fourteenth**
Monthly Test	My presence	Testing	Knowledge	**2**	**Fifteenth**

11 Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.) **40 formative Assessment marks** **10midterm Exam marks** **50 Final Exam marks**
12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1	**Course Name: English Language**
2	**Course code: UNI-227**
3	**Term/Year: First Term**
4	**Date this description was prepared: 2025**
5	**Available attendance formats: In-person**

6	1. Number of study hours / Number of ECTS: 2 ECTS :::: 3 study hours per week
7	Course Coordinator: Name: Dr. Fadhil Madloul Email: fadel@uoturath.edu.iq
8	Course Objectives - Subject Objectives To introduce basic English language concepts To explain sentence structure To identify the components of a sentence To develop the ability to speak English
9	Teaching and Learning Strategies. Lectures using case studies and brainstorming. Collaborative exercises with students. Daily quizzes. Term exams
10	Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	My presence	Getting to Know Unit One from the Book (Headway)	Learn E	2	First
brainstorming	My presence	Tenses - present simple tense Tenses present continuous tense, future tense, review	Learn E	2	Second
brainstorming	My presence	Unit Two (The Way we live), Tenses past simple tens	Learn E	2	Third
brainstorming	My presence	Unit Three (It all went wrong), types of questions	Learn E	2	Fourth
brainstorming	My presence	Conditional If, Unit Four (Let's go shopping)	Learn E	2	Fifth
brainstorming	My presence	Used to, Unit Five (What do you want to do	Learn E	2	Sixth
brainstorming	My presence	Mid-term Exam	Learn E	2	Seventh
brainstorming	My presence	Unit Six Tell me what is it like? Comparative and superlative adjectives	Learn E	2	Eighth
brainstorming	My presence	Unit Seven (Famous couples), For and since.	Learn E	2	Ninth
brainstorming	My presence	Eight (Do not and does not), modal verbs	Learn E	2	Tenth
brainstorming	My presence	Reading different passages and answering questions	Learn E	2	Eleventh
brainstorming	My presence	Nine (going places)	Learn E	2	Twelfth
brainstorming	My presence	Unit Ten (Secret to death)	Learn E	2	Thirteenth
brainstorming	My presence	Unit Eleven (Things that changed the world)	Learn E	2	Fourteenth
brainstorming	My presence	Listening skills- How to participate in different topics- how to avoid silence،	Learn E	2	Fifteenth

11	Course Assessment (Grade distribution out of 100 based on student tasks such as daily

preparation, daily, oral, monthly, and written exams, reports, etc.) 40 formative Assessment marks 10midterm Exam marks 50 Final Exam marks
12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

المرحلة الاولى الكورس الاول

1. Course Name: Fundamentals of Financial Accounting
2. Course Code :AC1101
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Number of study hours / Number of ECTS: 8 ECTS :::: 3 study hours per week
7. Course Coordinator's Name: Dr. Omar Hassan
8. Course Objectives - Course Objectives • To introduce the concepts and fundamentals of financial accounting • To introduce the requirements of single-entry bookkeeping • To introduce the accounting treatment of sales, purchases, returns, and allowances • To introduce discounts, their types, and the cost of goods sold
9. Teaching and Learning Strategies. • Lectures using case studies and brainstorming. • Collaborative exercises with students. • Daily quizzes. • Term exams
10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	My presence	Accounting in the Workplace: An Introduction to Accounting and the Business Environment	Financial accounting	8	First
brainstorming	My presence	Basic Accounting Functions and Users of Accounting Information	Financial accounting	8	Second
brainstorming	My presence	The Scientific Aspect of Accounting: Its Objectives, Principles, and Assumptions	Financial accounting	8	Third

brainstorming	My presence	Single-Entry Bookkeeping	Financial accounting	8	Fourth
brainstorming	My presence	Accounting Transactions and the Accounting Equation	Financial accounting	8	Fifth
brainstorming	My presence	Double-Entry Bookkeeping: Accounting Documents and Records	Financial accounting	8	Sixth
brainstorming	My presence	The Accounting Cycle: Financial Transaction Analysis, Recording, Posting, Balancing, and the Trial Balance	Financial accounting	8	Seventh
brainstorming	My presence	Accounting for Company Formation: Capital Submissions, Increases, and Reductions	Financial accounting	8	Eighth
brainstorming	My presence	Personal Withdrawals, Loans, and Interest	Financial accounting	8	Ninth
brainstorming	My presence	Revenue and Capital Expenditures	Financial accounting	8	Tenth
brainstorming	My presence	Accounting for Merchandise (Inventory): Purchases, Returns, and Allowances	Financial accounting	8	Eleventh
brainstorming	My presence	Sales: Returns and Allowances	Financial accounting	8	Twelfth
brainstorming	My presence	Discounts (Trade, Cash, Quantity)	Financial accounting	8	Thirteenth
brainstorming	My presence	Cost of Goods Sold	Financial accounting	8	Fourteenth
brainstorming	My presence	Accounting in the Workplace: An Introduction to Accounting and the Business Environment	Financial accounting	8	Fifteenth

11. Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

43 formative Assessment marks

41 midterm Exam marks

50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. Course Name: Principles of Business Administration
2. Course code:AC1102

3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Number of study hours / Number of ECTS: 6 ECTS :::: 3 study hours per week
7. Course Instructor's Name: Name: Dr. Waddah Qasim
8. Course Objectives - Subject Objectives •To define management •To introduce the evolution of management thought •To introduce business organizations, their objectives, structure, and principles • To introduce control
9. Teaching and Learning Strategies. • Lectures using case studies and brainstorming. • Collaborative exercises with students. • Daily quizzes. • Term exams
10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	My presence	What is Management?	Learn management	6	First
brainstorming	My presence	The Concept of Management, its Applications, and the Need for It	Learn management	6	Second
brainstorming	My presence	The Evolution of Management Thought and the Contributions of Key Schools	Learn management	6	Third
brainstorming	My presence	Business Organizations and the Surrounding Environment	Learn management	6	Fourth
brainstorming	My presence	Objectives of a Business Organization	Learn management	6	Fifth
brainstorming	My presence	Strategy and Policy Formulation	Learn management	6	Sixth
brainstorming	My presence	Decision Making	Learn management	6	Seventh
brainstorming	My presence	Organization	Learn management	6	Eighth
brainstorming	My presence	Basic Principles of Organizational Theory	Learn management	6	Ninth
brainstorming	My presence	The Nature of Organizational Design and its Relationship to the Objectives of a	Learn management	6	Tenth

		Business Organization			
brainstorming	My presence	Awareness and Administrative Leadership	Learn management	6	Eleventh
brainstorming	My presence	Basic Principles for Studying Administrative Leadership	Learn management	6	Twelfth
brainstorming	My presence	Control: Basic Concepts of Control	Learn management	6	Thirteenth
brainstorming	My presence	The Relationship Between Control and Planning	Learn management	6	Fourteenth
brainstorming	My presence	Basic Steps of Control	Learn management	6	Fifteenth

11. Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.) 44 formative Assessment marks 42 midterm Exam marks 50 Final Exam marks
12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1. Course Name: General Mathematics
2. Course Code :AC1103
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Number of study hours / Number of ECTS: 6 ECTS :::: 3 study hours per week
7. Course Coordinator: Name: Ms. Ikhlas Hussein Email: ikhlas.mohamed@uoturath.edu.iq
8. Course Objectives – Subject Objectives •To introduce the concepts of functions and linear equations •To introduce limits, differential equations, and integral calculus •To introduce the derivative • To introduce undefined values
9. Teaching and Learning Strategies. • Lectures using case studies and brainstorming. • Collaborative exercises with students.

- Daily quizzes.
- Term exams

10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
Brainstorming	My presence	Function	Studying Mathematics	6	First
Brainstorming	My presence	Linear and Nonlinear Equations	Studying Mathematics	6	Second
Brainstorming	My presence	Transcendental Functions	Studying Mathematics	6	Third
Brainstorming	My presence	Title	Studying Mathematics	6	Fourth
Brainstorming	My presence	Løpital's Rule, Undefined Values	Studying Mathematics	6	Fifth
Solving exercises	My presence	General Examples	Studying Mathematics	6	Sixth
Brainstorming	My presence	Differential Calculus	Studying Mathematics	6	Seventh
Solving exercises	My presence	General Examples	Studying Mathematics	6	Eighth
Brainstorming	My presence	Derivative	Studying Mathematics	6	Ninth
Brainstorming	My presence	The Relationship of Derivatives to Critical Points	Studying Mathematics	6	Tenth
Solving exercises	My presence	General Examples	Studying Mathematics	6	Eleventh
Solving exercises	My presence	General Examples	Studying Mathematics	6	Twelfth
Solving exercises	My presence	General Examples	Studying Mathematics	6	Thirteenth
Brainstorming	My presence	Applied Examples in the Field of Finance and Accounting	Studying Mathematics	6	Fourteenth
Solving exercises	My presence	General Examples	Studying Mathematics	6	Fifteenth

11. Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks
10 midterm Exam marks
50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. Course Name: Principles of Economics
2. Course Code :AC1104
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Number of study hours / Number of ECTS: 6 ECTS :::: 3 study hours per week
7. Course Coordinator: Name: Dr Jawad Khaleel Email: jawad.khaleel@uoturath.edu.iq
8. Course objectives – Objectives of the academic subject Introducing the concepts of economics and the economic problem Introduction to demand theory, its elasticity, consumer behavior theory, Introduction to the theory of supply, production, costs, revenues, and distribution theory Introduction to national income, money and banking
9. Teaching and Learning Strategies. Lectures using case studies and brainstorming. Collaborative exercises with students. Daily quizzes. Term exams
10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	My presence	The Concept of Economics	Economy	6	First
brainstorming	My presence	The Economic Problem	Economy	6	Second
brainstorming	My presence	Demand Theory	Economy	6	Third
brainstorming	My presence	Elasticity of Demand	Economy	6	Fourth
brainstorming	My presence	Consumer Behavior Theory	Economy	6	Fifth
brainstorming	My presence	The Concept of Utility	Economy	6	Sixth
brainstorming	My presence	Supply Theory	Economy	6	Seventh
brainstorming	My presence	Production Theory	Economy	6	Eighth
brainstorming	My presence	Costs and Revenues	Economy	6	Ninth
brainstorming	My presence	Markets and Price Setting	Economy	6	Tenth
brainstorming	My presence	Distribution Theory	Economy	6	Eleventh
brainstorming	My presence	National Income	Economy	6	Twelfth
brainstorming	My presence	Money and Banking	Economy	6	Thirteenth
brainstorming	My presence	Domestic and Foreign	Economy	6	Fourteenth

		Trade			
brainstorming	My presence	Inflation	Economy	6	Fifteenth

11 Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks
10 midterm Exam marks
50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. Course Name: English Language
2. Course Code :UNI -101
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Number of study hours / Number of ECTS: 2 ECTS :::: 3 study hours per week
4. Course Coordinator: Name: Dr. Fadhil Madloul
7. Email: fadel@uoturath.edu.iq
8. Course Objectives - Subject Objectives
   To introduce the concepts of studying English
   To introduce English speaking skills
   To introduce the use of some basic vocabulary
   To introduce English reading skills
9. Teaching and Learning Strategies.
   Lectures using case studies and brainstorming.
   Collaborative exercises with students.
   Daily quizzes.
   Term exams
10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	My presence	Getting to Know Unit One from the	Learn English	2	First
brainstorming	My presence	Tenses - present simple tense	Learn English	2	Second
brainstorming	My presence	Tenses present continuous tense	Learn English	2	Third
brainstorming	My presence	future tense, review	Learn English	2	Fourth
brainstorming	My presence	simple tens	Learn English	2	Fifth

brainstorming	My presence	Conditional If	Learn English	2	Sixth
brainstorming	My presence	Used to	Learn English	2	Seventh
brainstorming	My presence	Mid-term Exam	Learn English	2	Eighth
brainstorming	My presence	(Famous couples), For and since.	Learn English	2	Ninth
brainstorming	My presence	(Do not and does not)	Learn English	2	Tenth
brainstorming	My presence	Reading different passages and answering questions	Learn English	2	Eleventh
brainstorming	My presence	going places	Learn English	2	Twelfth
brainstorming	My presence	Secret to death	Learn English	2	Thirteenth
brainstorming	My presence	Things that changed the world	Learn English	2	Fourteenth
brainstorming	My presence	Listening skills- How to participate in different topics- how to avoid silence	Learn English	2	Fifteenth

11 Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks

10 midterm Exam marks

50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. **Course Name: Human Rights and Democracy**
2. **Course Code :UNI-104**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **Number of study hours / Number of ECTS: 2 ECTS :::: 3 study hours per week**
7. **Course Coordinator: Name: Dr. Wadah Qasem**
   Email: wadah.qasem@uoturath.edu.iq
8. **Course Objectives - Subject Objectives**
   - **To introduce the concepts of human rights**
   - **To introduce the intellectual sources of human rights**
   - **To introduce the types of human rights**
   - **To introduce cultural and intellectual rights and freedoms**
9. **Teaching and Learning Strategies.**

- Lectures using case studies and brainstorming.
- Collaborative exercises with students.
- Daily quizzes.
- Term exams

10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	My presence	Introduction to Human Rights	human rights	2	First
brainstorming	My presence	Historical Development of Human Rights	human rights	2	Second
brainstorming	My presence	Intellectual and Legal Sources of Human Rights	human rights	2	Third
brainstorming	My presence	Human Rights in Islamic Law	human rights	2	Fourth
brainstorming	My presence	Manifestations of Human Rights	human rights	2	Fifth
brainstorming	My presence	Civil and Personal Rights	human rights	2	Sixth
brainstorming	My presence	Political Rights	human rights	2	Seventh
brainstorming	My presence	Economic and Social Rights	human rights	2	Eighth
brainstorming	My presence	Cultural and Intellectual Rights and Freedoms	human rights	2	Ninth
brainstorming	My presence	The Right to Education	human rights	2	Tenth
brainstorming	My presence	The Right to Development	human rights	2	Eleventh
brainstorming	My presence	The Right to a Healthy Environment	human rights	2	Twelfth
brainstorming	My presence	The Right to Form and Maintain a Family	human rights	2	Thirteenth
brainstorming	My presence	The Right to Personal Security	human rights	2	Fourteenth
Written test	My presence	End-of-Course Exam	human rights	2	Fifteenth

11. Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks
10 midterm Exam marks
50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

المرحلة الاولى   الكورس الثاني

1. **Course Name: Financial Accounting**
2. **Course Code :AC1201**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **Number of study hours / Number of ECTS: 9 ECTS :::: 3 study hours per week**
7. **Course Coordinator's Name: Dr Omar Hassan**
8. Course Objectives – Course Objectives To introduce the concepts and fundamentals of financial accounting and the double-entry bookkeeping system To introduce the accounting requirements for commercial papers To introduce the accounting treatment of non-current assets To introduce the method of preparing financial statements
9. **Teaching and Learning Strategies.** • Lectures using case studies and brainstorming. • Collaborative exercises with students. • Daily quizzes. • Term exams
10. **Course Structure**

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
Brainstorming	My presence	Accounting for Commercial Papers (Notes Receivable)	Financial accounting	9	First
Brainstorming	My presence	Accounting for Commercial Papers (Notes Payable)	Financial accounting	9	Second
Brainstorming	My presence	Accounting for Non-Current Assets: Acquisition Costs, Purchase Expenses,	Financial accounting	9	Third
Brainstorming	My presence	Sale and Replacement of Non-Current Assets	Financial accounting	9	Fourth
Brainstorming	My presence	Accounting for the Depreciation of Non-Current Assets	Financial accounting	9	Fifth
Brainstorming	My presence	Accounting for Prepaid and Accrued Expenses	Financial accounting	9	Sixth
Brainstorming	My presence	Accounting for Prepaid and Accrued Expenses	Financial accounting	9	Seventh
Brainstorming	My presence	Accounting Errors: Types and Causes	Financial accounting	9	Eighth

Brainstorming	**My presence**	**Methods of Addressing and Correcting Accounting Errors**	**Financial accounting**	**9**	**Ninth**
Brainstorming	**My presence**	**Trial Balance**	**Financial accounting**	**9**	**Tenth**
Brainstorming	**My presence**	**Final Accounts, Financial Statements**	**Financial accounting**	**9**	**Eleventh**
Brainstorming	**My presence**	**Trading Account**	**Financial accounting**	**9**	**Twelfth**
Brainstorming	**My presence**	**Profit and Loss Account**	**Financial accounting**	**9**	**Thirteenth**
Brainstorming	**My presence**	**Income Statement**	**Financial accounting**	**9**	**Fourteenth**
Brainstorming	**My presence**	**Statement of Financial Position**	**Financial accounting**	**9**	**Fifteenth**

11. Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks
10 midterm Exam marks
50 Final Exam marks

12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1. **Course Name: Principles of Statistics**
2. **Course Code :AC1202**
3. **Term/Year: First Term**
4. **Date this description was prepared: 2025**
5. **Available attendance formats: In-person**
6. **2. Number of study hours / Number of ECTS: 8 ECTS :::: 3 study hours per week**
7. **Course Coordinator: Name: Dr. Ikhlas Hussein**
   Email: ikhlas.mohamed@uoturath.edu.iq
8. **.2Course Objectives - Course Objectives**
   - **To introduce the concepts and fundamentals of statistics**
   - **To define sampling requirements**
   - **To introduce measures of dispersion and central tendency**
   - **To define the relationship between variables: correlation and influence**
9. **Teaching and Learning Strategies.**
   Lectures using case studies and brainstorming.
   Collaborative exercises with students.
   Daily quizzes.

Term exams					
10. Course Structure					
Assessment Method	**Learning Method**	**Unit or Topic Name**	**Learning Outcomes**	**ECTS**	**Week**
Brainstorming	My presence	Introduction to Statistics	Learn statistics	8	First
Brainstorming	My presence	Statistical Concepts	Learn statistics	8	Second
Brainstorming	My presence	Sample Collection	Learn statistics	8	Third
Brainstorming	My presence	Sample Organization and Presentation	Learn statistics	8	Fourth
Brainstorming	My presence	Sample Characteristics	Learn statistics	8	Fifth
Brainstorming	My presence	Measures of Central Tendency	Learn statistics	8	Sixth
Brainstorming	My presence	Measures of Dispersion	Learn statistics	8	Seventh
Brainstorming	My presence	Probability Theory	Learn statistics	8	Eighth
Brainstorming	My presence	Relationships Between Variables	Learn statistics	8	Ninth
Brainstorming	My presence	Simple Linear Regression	Learn statistics	8	Tenth
Brainstorming	My presence	(with reference to Multiple Regression)	Learn statistics	8	Eleventh
Brainstorming	My presence	Simple Linear Regression	Learn statistics	8	Twelfth
Brainstorming	My presence	(with reference to Multiple Regression)	Learn statistics	8	Thirteenth
Brainstorming	My presence	Rank and Attribute Correlation	Learn statistics	8	Fourteenth
Brainstorming	My presence	Statistical Choices	Learn statistics	8	Fifteenth

11. Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks
10 midterm Exam marks
50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1- Course Name: Fundamentals of Computer Science
2- Course Code :UNI-103
3- Term/Year: First Term
4- Date this description was prepared: 2025
5- Available attendance formats: In-person

6-	Number of study hours / Number of ECTS: 3 ECTS :::: 3 study hours per week
7-	Course Coordinator's Name: M.M. Omar Sabr Al-Din
8-	Course Objectives - Course Objectives a. Introduction to the concepts and fundamentals of Microsoft Excel b. Introduction to the requirements of the Home menu commands c. Introduction to charts d. Introduction to accounting operations
9-	Teaching and Learning Strategies. Lectures using case studies and brainstorming. Collaborative exercises with students. Daily quizzes. Term exams

10- Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
Brainstorming	My presence	Introduction to Microsoft Excel 2010	Computer learning	3	First
Brainstorming	My presence	File Menu Commands	Computer learning	3	Second
Brainstorming	My presence	Home Menu Commands	Computer learning	3	Third
Brainstorming	My presence	Home Menu Commands	Computer learning	3	Fourth
Brainstorming	My presence	Home Menu Commands	Computer learning	3	Fifth
Brainstorming	My presence	Home Menu Commands	Computer learning	3	Sixth
Brainstorming	My presence	Insert Menu Commands	Computer learning	3	Seventh
Brainstorming	My presence	Charts	Computer learning	3	Eighth
Written Test	My presence	First Exam	Computer learning	3	Ninth
Brainstorming	My presence	Charts	Computer learning	3	Tenth
Brainstorming	My presence	Formulas Menu Commands	Computer learning	3	Eleventh
Brainstorming	My presence	Data Menu Commands	Computer learning	3	Twelfth
Brainstorming	My presence	Review Menu Commands	Computer learning	3	Thirteenth
Brainstorming	My presence	Introduction to Mathematical Formulas	Computer learning	3	Fourteenth
Written Test	My presence	Introduction to Accounting Operations	Computer learning	3	Fifteenth

11 Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks 10 midterm Exam marks 50 Final Exam marks
12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites

1. 1. Course Name: Accounting Readings and Correspondence E
2. Course code:AC1204
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Number of study hours / Number of ECTS: 8 ECTS :::: 3 study hours per week
7. Course Coordinator: Name: Dr. Fadhil Madloul Email: fadel@uoturath.edu.iq
8. Course Objectives - Course Objectives • To introduce the concepts and fundamentals of accounting correspondence and readings • To introduce inquiry letters or request letters • To introduce invoices and their related forms
9. Teaching and Learning Strategies. • Lectures using case studies and brainstorming. • Collaborative exercises with students. • Daily quizzes. • Term exams
10. Course Structure

Assessment Method	Learning Method	Unit or Topic Name	Learning Outcomes	ECTS	Week
brainstorming	My presence	Basic terms in accounting	Mastering correspondence	8	First
brainstorming	My presence	Definition of accounting	Mastering correspondence	8	Second
brainstorming	My presence	Accounting and bookkeeping	Mastering correspondence	8	Third
brainstorming	My presence	Usefulness of accounting	Mastering correspondence	8	Fourth
brainstorming	My presence	Types of accounting	Mastering correspondence	8	Fifth
brainstorming	My presence	Users of accounting information	Mastering correspondence	8	Sixth
brainstorming	My presence	Types of financial statements	Mastering correspondence	8	Seventh

brainstorming	My presence	Accounting principles, Assumptions, and Constraints	Mastering correspondence	8	Eighth
brainstorming	My presence	Definition of Business Correspondence.	Mastering correspondence	8	Ninth
brainstorming	My presence	The Qualities Required by a good Business Letters.	Mastering correspondence	8	Tenth
brainstorming	My presence	An Application on Business Letters	Mastering correspondence	8	Eleventh
brainstorming	My presence	Enquiries Letters	Mastering correspondence	8	Twelfth
brainstorming	My presence	Circulars Letters	Mastering correspondence	8	Thirteenth
brainstorming	My presence	Introduction to Invoicing transactions	Mastering correspondence	8	Fourteenth
brainstorming	My presence	Types of invoices	Mastering correspondence	8	Fifteenth

11. Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks
10 midterm Exam marks
50 Final Exam marks

12. Learning and Teaching Resources

Required textbooks (methodology, if applicable)

Main references (sources)

Recommended supplementary books and references (scientific journals and reports)

Electronic resources and websites

1. Course Name: Arabic Language
2. Course Code :UNI-102
3. Term/Year: First Term
4. Date this description was prepared: 2025
5. Available attendance formats: In-person
6. Number of study hours / Number of ECTS: 2 ECTS :::: 3 study hours per week
7. Course Coordinator: Dr .Ali Abbas
8. Course Objectives - Subject Objectives
   • To introduce the concepts and fundamentals of the Arabic language
   • To introduce the requirements for nouns and pronouns
   • To introduce literature and poetic texts
9. Teaching and Learning Strategies.
   - Lectures using case studies and brainstorming.
   - Collaborative exercises with students.
   - Daily quizzes.
   - Term exams

10. Course Structure					
Assessment Method	**Learning Method**	**Unit or Topic Name**	**Learning Outcomes**	**ECTS**	**Week**
brainstorming	**My presence**	Parts of Speech	**Learn Arabic**	**2**	**First**
brainstorming	**My presence**	Types of Definite Nouns	**Learn Arabic**	**2**	**Second**
brainstorming	**My presence**	Pronouns	**Learn Arabic**	**2**	**Third**
brainstorming	**My presence**	Demonstrative Pronouns	**Learn Arabic**	**2**	**Fourth**
brainstorming	**My presence**	Relative Pronouns	**Learn Arabic**	**2**	**Fifth**
brainstorming	**My presence**	Literature and Poetry	**Learn Arabic**	**2**	**Sixth**
brainstorming	**My presence**	Nouns with the Definite Article (al-)	**Learn Arabic**	**2**	**Seventh**
brainstorming	**My presence**	Nouns with the Poetic Addition	**Learn Arabic**	**2**	**Eighth**
brainstorming	**My presence**	Dual and its Appendices	**Learn Arabic**	**2**	**Ninth**
brainstorming	**My presence**	Masculine Plural and its Appendices	**Learn Arabic**	**2**	**Tenth**
brainstorming	**My presence**	Feminine Plural and its Appendices	**Learn Arabic**	**2**	**Eleventh**
brainstorming	**My presence**	The Mu'allaqa of Imru' al-Qays	**Learn Arabic**	**2**	**Twelfth**
brainstorming	**My presence**	Spelling (Hamzat al-Wasl)	**Learn Arabic**	**2**	**Thirteenth**
brainstorming	**My presence**	The Poet Antarah ibn Shaddad al-Absi	**Learn Arabic**	**2**	**Fourteenth**
brainstorming	**My presence**	Hamzat al-Qat'	**Learn Arabic**	**2**	**Fifteenth**

11. Course Assessment (Grade distribution out of 100 based on student tasks such as daily preparation, daily, oral, monthly, and written exams, reports, etc.)

40 formative Assessment marks
10 midterm Exam marks
50 Final Exam marks

12. Learning and Teaching Resources
Required textbooks (methodology, if applicable)
Main references (sources)
Recommended supplementary books and references (scientific journals and reports)
Electronic resources and websites