

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



Description Guide
Academic Program and
Curriculum
For the Department of
Accounting

2026

Introduction:

The educational program is a coordinated and organized package of courses that include procedures and experiences organized in the form of study vocabulary, the main purpose of which is to build and refine the skills of graduates, making them qualified to meet the requirements of the labor market. It is reviewed and evaluated annually through internal or external audit procedures and programs such as the external examiner program. The academic program description provides a brief summary of the main features of the program and its courses, indicating the skills that are being worked on to acquire for students based on the objectives of the academic program. The importance of this description is evident as it represents the cornerstone in obtaining program accreditation and is written by teaching staff under the supervision of scientific committees in the scientific departments.

This guide, in its second version, includes a description of the academic program after updating the vocabulary and paragraphs of the previous guide in light of the developments and changes in the educational system in Iraq, which included a description of the academic program in its traditional form (annual, semester) system, in addition to adopting the description of the academic program circulated under the letter of the Department of Studies regarding programs that adopt the Bologna path as 2023/3/5 dated 2906/3TM a basis for their work

In this regard, we cannot but emphasize the importance of writing a description of academic programs and courses to ensure the smooth running .of the educational procesS

Concepts and Terminology:

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

Course Description: Provides a brief summary of the most important characteristics of the course and the learning outcomes expected from the student to achieve, demonstrating whether he has made the most of the available learning opportunities. It is derived from the program description.

Program Vision: An ambitious picture of the future of the academic program to be an advanced, inspiring, motivating, realistic and applicable program.

Program Mission: It briefly explains the goals and activities necessary to achieve them, and also identifies the program's development paths and directions.

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

Curriculum Structure: All courses / subjects included in the academic program according to the approved learning system (semester, annual, Bologna track) whether they are required (ministry, university, college and scientific department) with the number of academic units.

Learning outcomes: A consistent set of knowledge, skills and values acquired by the student after successfully completing the academic program. The learning outcomes for each course must be determined in a way that achieves the program objectives.

Teaching and learning strategies: These are the strategies used by the faculty member to develop the student's teaching and learning. They are plans that are followed to achieve the learning objectives. That is, they describe all classroom and extracurricular activities to achieve the learning outcomes of the program.

Academic Program Description Form

University Name:Al-Iraqia University.....

Faculty/Institute:College of Administration and Economics.....

Scientific Department:Accounting Department.....

Academic or Professional Program Name:Accounting.....

Final Certificate Name:Bachelor's.....

Academic System:.....Courses.....

Description Preparation Date: February 2026

File Completion Date: May 2026

Signature:

Head of Department Name:

Dr. Seja .a. Alshaiikhli

Date: 10-5-2026

Signature:

Scientific Associate Name:

Pro. Dr. mohammed Abdulwahid flkayih

Date: 6-5-2026

The file is checked by: Asst. Prof. Maad M. Mijwil

Director of the Quality Assurance and University Performance Department:

Date: 10/5/2026

Signature:

Approval of the Dean

الاستاذ المساعد الدكتور
معد م. ميجويل
مدير قسم ضمان الجودة
وبحسب قرار اللجنة
الاعتمادية رقم
10/5/2026

1. Program Vision

Leadership and excellence in accounting education, academic and professional research at the national level, developing educational programs and research activities at the undergraduate and graduate levels, and keeping pace with everything new in accounting sciences.

2. Program Mission

Preparing competent accountants qualified for a successful career in the private, public and mixed sectors through an interactive, student-based delivery that encourages entrepreneurship and contributes to investing in available opportunities.

3. Program Objectives

- 1 .The Bachelor of Accounting program aims to prepare accounting cadres and develop their skills and abilities to keep pace with the needs of the labor market in public and private sector establishments. The main objectives of the program are:
- 2 .Contributing to the development of the accounting profession.
- 3 .Effective use of educational technologies to achieve the educational outcomes of the program.
- 4 .Meeting the needs of the labor market for qualified human resources in the field of accounting and statutory auditing.
- 5 .Strong involvement of expert practitioners from various business and non-business sectors in the educational process
- 6 .Contributing to the development of the best teaching and learning methods in the field of accounting.
- 7 .Ensuring the highest levels of compatibility between educational outcomes and the skills required by the labor market

8. Meeting the requirements of national academic accreditation bodies (NCAAA) and international (AACSB)

4. Program Accreditation

Does the program have program accreditation? And from which agency? NO

5. Other external influences

Is there a sponsor for the program?NO

6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements				essential
College Requirements	51			essential
Department Requirements	51	146	100%	essential
Summer Training	2			essential
Other				

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

7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
First / First Chapter	1101 م مم 1	Financial Accounting 1	3	2
First / First Chapter	1102 م حص 1	Statistics 1	3	
First / First Chapter	1103 م لن 1	English 1	2	
First / First Chapter	1104 م دع	Principles of Management	2	
First / First Chapter	1105 م حق	human rights	2	
First / First Chapter	1106 م حا	Computer 1	1	2
First / First Chapter	1107 م لع 1	Arabic Language 1	2	
First / Second Semester	2108 م مم 2	Financial Accounting 2	3	2
First / Second Semester	2109 م حص 2	Statistics 2	3	
First / Second Semester	2110 م قم	Readings and Correspondence	2	
First / Second Semester	2111 م مق	Economics	2	
First / Second Semester	2112 م رع 1	General Mathematics 1	3	
Second / First Semester	1213 م مت 1	Intermediate Accounting (1(	3	2
Second / First Semester	1214 م حك 1	Government Accounting (1	2	2
Second / First Semester	1215 م من 1	Accounting in English (1 (	2	2
Second / First Semester	1216 م تس	Marketing and E-Commerce	2	
Second / First Semester	1217 م قع	Business Law	2	
Second / First Semester	1218 م تج	Computer Accounting Applications	2	2
Second / First Semester	1219 م رع 2	General Mathematics (2(	2	
Second / First Semester	1220 م جج	Baath Party Crimes	2	
Second / Second Semester	2221 م مت 2	Intermediate Accounting (2(	3	2
Second / Second Semester	2222 م حك 2	Government Accounting (2(	2	2
Second / Second Semester	2223 م من 2	Accounting in English (2(	2	2
Second / Second Semester	2224 م وغ	Accounting for Non-Profit Units	3	
Second / Second Semester	2225 م مع	Public Finance	2	
Second / Second Semester	2226 م بع	Accounting Operations Research E	3	
Second / Second Semester	2227 م لن 2	English Language (2(	2	
Second / Second Semester	2228 م لع 2	Arabic Language 2	2	
Third / First Semester	1329 م مك 1	Cost Accounting 1	3	2

Third / First Semester	1330 م مش	Corporate Accounting	3	2
Third / First Semester	1331 م نظ1	Unified Accounting System 1	3	
Third / First Semester	1332 م مض	Tax Accounting	3	
Third / First Semester	1333 م تق	Financial Statement Analysis in English	2	2
Third / First Semester	1334 م شم	Accounting of Financial Institutions	2	2
Third / Second Semester	2335 م مك 2	Cost Accounting 2	3	2
Third / Second Semester	2336 م قد	Advanced Financial Accounting	3	2
Third / Second Semester	2337 م مص	Natural Resources Accounting	2	2
Third / Second Semester	2338 م نظ2	Unified Accounting System 2	3	
Third / Second Semester	2339 م رق	Auditing and Control	3	
Third / Second Semester	2340 م تم	Accounting Training	2	2
Fourth / First Semester	1441 م كم 1	Advanced Cost Accounting in English 1	3	2
Fourth / First Semester	1442 م خص	Specialized Accounting Systems	3	2
Fourth / First Semester	1443 م تد	International Auditing Standards	2	
Fourth / First Semester	1444 م اد 1	Management Accounting English 1	3	2
Fourth / First Semester	1445 م دو	International Accounting	2	
Fourth / First Semester	1446 م هج	Methods and Ethics of Scientific Research	2	
Fourth / Second Semester	2447 م كم 2	Advanced Cost Accounting in English 2	3	2
Fourth / Second Semester	2448 م اد 2	Management Accounting English 2	3	2
Fourth / Second Semester	2449 م اغ	International Financial Reporting Standards	2	
Fourth / Second Semester	2450 م ظر	Accounting Theory	3	
Fourth / Second Semester	2451 م ظم	Accounting Information Systems	3	
Fourth / Second Semester	2452 م حث	Graduation Research Project	2	

8. Expected learning outcomes of the program

1. Identify the concepts, theories and modern methods in accounting sciences and the possibility of using them in preparing and organizing accounts and accounting records in the work of economic units in the private, public and mixed sectors.
2. Familiarity with the concepts and methods of scientific research in a way that enables reliance on them in preparing studies, research and reports in the field of specialization.

- 3 .Understanding and comprehending the concepts and applications of accounting sciences and the possibility of using them in various fields such as planning and contributing to various projects.
- 4 .The possibility of using and dealing with computers and developing accounting information systems and preparing accounting statements and reports.
- 5 .Identifying modern accounting methods and the possibility of benefiting from them in reaching market requirements.
6. Preparing a generation of students with knowledge of financial reporting standards, international accounting standards and international auditing standards.

Knowledge	
<p>1 –Accounting Basics: The ability to prepare an accounting environment according to international accounting standards in all accounting sciences and prepare accounting specialists who contribute to serving the community in various economic units.</p> <p>2 –Cost and administrative accounting: Teaching students how to deal with and prepare special cost statements and administrative reports to contribute to decision–making by providing accounting information to decision–makers.</p> <p>3 –Financial analysis: Providing students with basic knowledge in financial accounting analysis to support decision–making.</p> <p>4 –International standards: Preparing students with knowledge of financial reporting standards, international accounting standards and sustainability standards.</p> <p>5 –Control, auditing and information systems: Preparing students with knowledge and understanding of auditing methods and realizing the importance of accounting information systems.</p> <p>6– Implementing the objectives: By ensuring in the curricula, classroom activities, research projects, and laboratories, and ensuring the provision of the appropriate scientific environment that supports the education and development of students in these areas</p>	<p>Learning Outcomes Statement 1</p>
Skills	
<p>1 –Preparing an elite group of students capable of creativity and excellence in meeting the needs of society, solving accounting problems and making decisions in areas of specialization.</p> <p>2 –Development planning: Developing the ability to develop strategic plans, determine financial costs, determine commodity requirements and determine logistical support mechanisms in the investment industry and develop the country's economy.</p> <p>3 –Financial analysis: Teaching students financial analysis skills for the purposes of evaluating financial performance and contributing to solving problems and making decisions..</p> <p>4– Making the student capable of achieving intellectual harmony between study and practical reality to keep pace with development and create a generation capable of developing the country.</p>	<p>Learning Outcomes Statement 2</p> <p>Learning Outcomes Statement 3</p>
Ethics	
<p>1 –The ability to provide the Iraqi environment with students who have the ability to solve financial problems and preserve public money.</p>	<p>Learning Outcomes</p>

2 –A sense of responsibility, maintaining instructions and adhering to professional ethics.	Statement 4
3 –A sense of social responsibility and contributing to building the nation.	Learning Outcomes
4 –Enhancing trust, justice and teamwork.	Statement 5
5– Following up on all developments to advance the accounting reality in service of all economic sectors.	

9. Teaching and Learning Strategies

1 .Identifying educational needs

- Identifying the objectives of the educational program: By reviewing the vision and mission of the department to determine the educational objectives.
- Identifying the labor market: Studying and understanding the needs of the local and international labor market to ensure that the skills taught keep pace with the needs of economic units.
- Evaluating current resources: Working to evaluate current capabilities in terms of the teaching environment, infrastructure, and available technology.

2 .Curriculum design

- Developing curricula: Designing comprehensive curricula that include theoretical and practical materials covering topics such as financial accounting, cost and management accounting, environmental accounting, responsibility accounting, and sustainable development accounting.
- Updating and reviewing curricula: Ensuring that curricula remain in line with recent developments in the field of accounting sciences.
- Incorporating modern technology: Using modern technology such as administrative software and graphic downloads to enhance the educational process.

3 .Teaching strategies

- Interactive education: Using interactive teaching methods such as group discussions, problem solving, and case studies.
- E–learning: Enhancing e–learning through online education platforms and virtual classrooms.
- Project–based learning: Encouraging students to participate in practical projects related to accounting science topics.

4 .Developing the teaching staff

- Continuous training for the teaching staff: Organizing training courses and workshops to improve the skills of the teaching staff in modern education techniques.
- Encouraging scientific research: Supporting faculty members in preparing research and publishing it in prestigious scientific journals.

5 .Evaluation and measurement

- Evaluating student performance: Through various evaluation methods including exams, presentations, and projects.
- Evaluation of curricula and programs: Conducting periodic evaluations of programs and curricula to ensure their quality and suitability.

•**Student and graduate questionnaires:** Collecting the opinions of students and graduates to improve general education.

6 .Partnerships and cooperation

•**Cooperation with the private sector:** Establishing partnerships with economic units in the governmental and private sectors to obtain training and employment opportunities for students.

•**International cooperation:** Academic exchange with international universities to enhance knowledge and cultural exchange.

7 .Student Support

•**Academic and Psychological Support:** Providing academic and psychological support services to students to ensure their success.

Extracurricular Activities: Organizing activities and events that contribute to developing students' personal and professional skills.

10. Evaluation methods

1 –Daily tests and final tests: Tests are given at the end of each unit or at the end of the semester to assess students' understanding of the material and the extent to which they have achieved the learning objectives.

2 –Reports: Students may be assigned to complete reports that delve into the course topics, allowing them to apply the concepts and skills they have acquired during the program.

3 –Active participation: Students' active participation in class sessions, group discussions, and other classroom activities can be assessed.

4– Continuous assessment: Assessment and feedback are provided continuously throughout the semester, allowing students to identify strengths and weaknesses and work to improve their knowledge and performance immediately.

11. Faculty

Faculty Members

Academic Rank	Specialization		Special Requirement s/Skills (if applicable)	Number of the teaching staff	
	General	Special		Staff	Lecturer
Prof. Dr. Muhammad Hawish Alawi	Accounting Sciences	Financial and International		✓	
Prof. Dr. Muhammad Abdul Wahid Falih	Accounting Sciences	Cost and Management		✓	
Prof. Dr. Saifaldin Hasim Kamar	Statistics	Regression Analysis		✓	
Prof. Dr. Faiz Ghazi Abdul Latif	Business Administration	Total Quality Management		✓	
Assis. Prof. Dr. Iman Shaker Mohammed	ACCOUNTING	Government accounting and costs		✓	Lecturer
Prof. Dr. Manal Hussein Lafta	Accounting Sciences	Information Systems		✓	
Asst. Prof. Dr. Elham Mohamed Watheq	Accounting Sciences	Financial		✓	
Dr. Saja Akram Abdel Razzaq	Accounting Sciences	Financial		✓	
Dr. Khaled Abdel Khaleq Abdo	Ghuloum	Mathematics Data Theory		✓	
Dr. Ahmed Nafeh Ayesh	Computer Science	Information Technology		✓	
Dr. Shafaq Najm Abdel Wahab	Political Science	International Economic Relations		✓	
Dr. Abdul Mohsen Karim Shaghati	Private Law	Civil Law		✓	
t. Khaldoun Salman Mohammed	Accounting Sciences	Financial		✓	
. Alaa Yahya Younis	Accounting Sciences	Financial		✓	
Ahmed Ali Salman	Statistics	Time Series		✓	

Ali Ahmed Ali Computer	Technology	Science Information			✓	
Lina Khaled Jaafar	Accounting Sciences	Financial			✓	
Mahdi Abbas Abadi	Accounting Sciences	Financial			✓	
Muhannad Abbas Ayesh	Accounting Sciences	Financial			✓	
Dr. Amer Dayekh Obaid	Certified Public Accountan	Certified Public Accountan				
Dr. Gamal Naji	Dr. Gamal Naji	Dr. Gamal Naji				
Mohamed Abdullah	Accounting Sciences	Financial				
Arqam Ali Jaber	Language	English				
Dr. Heba Ahmed Salem	Literature	Arabic Language				

Professional Development

Mentoring new faculty members

- 1- Guiding the necessity of adopting modern methods by employing contemporary methods and using modern technology and modern learning tools and means in delivering scientific material to students and using various and multiple tools to evaluate students such as monthly and daily final exams, seminars, brainstorming and discussions.
- .2 Design a training program by organizing training workshops covering the areas of curriculum design, teaching strategies, using technology in teaching, and student evaluation.
- .3 Training on academic research through training courses on how to conduct academic research, write research papers, and publish in scientific journals.
- .4 Developing effective communication skills with students, colleagues, and classroom management.
- .5 Encouraging participation in community activities by organizing opportunities for new faculty members to participate in community activities and services to enhance their connection to the local community

Professional development of faculty members

- 1- Using learner-centered teaching strategies
- 2- Developing academic, research and service processes and outcomes
- 3- Informing faculty members of new developments in their field of specialization.

12. Acceptance Criterion

Central admission by the Ministry of Higher Education to study preparatory education in its scientific and literary branches and graduates of preparatory commerce / accounting specialization - Parallel admission channel.

13. The most important sources of information about the program

- Corresponding departments in local, regional and international colleges.
- Student guide for central admission prepared by the Ministry of Higher Education and Scientific Research.
- The website of the university, college and department.
- Approved sources available in the free generalization unit.
- Scientific researcher website - Scopus - Google scholar- Research Get Iraqi University Library

14. Program Development Plan

Relying on modern sources that enhance the theoretical aspect of the subject and linking it to field reality and developing the curriculum annually in a manner that is consistent with university education.

Program Skills Outline

Program Skills Outline															
				Required program Learning outcomes											
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
2023-2024			Basic	✓	✓	✓	✓	✓	✓	✓	✓	✓			
		Financial Accounting 1		✓	✓	✓	✓	✓	✓			✓			
		Statistics 1		✓	✓	✓	✓	✓	✓			✓			
		English 1		✓	✓	✓	✓	✓	✓			✓			
		Principles of Management		✓	✓	✓	✓	✓	✓			✓			
		human rights		✓	✓	✓	✓	✓	✓			✓			
		Computer 1		✓	✓	✓	✓	✓	✓			✓			
		Arabic Language 1		✓	✓	✓	✓	✓	✓			✓			

		Financial Accounting 2		✓	✓	✓	✓	✓	✓		✓				
		Statistics 2		✓	✓	✓	✓	✓	✓		✓				
		Readings and Correspondence		✓	✓	✓	✓	✓	✓		✓				
		Economics		✓	✓	✓	✓	✓	✓		✓				
		General Mathematics 1		✓	✓	✓	✓	✓	✓		✓				
		Intermediate Accounting (1		✓	✓	✓	✓	✓	✓		✓				
		Government Accounting (1		✓	✓	✓	✓	✓	✓		✓				
		Accounting in English (1 (✓	✓	✓	✓	✓	✓		✓				
		Marketing and E-Commerce		✓	✓	✓	✓	✓	✓		✓				
		Business Law		✓	✓	✓	✓	✓	✓		✓				

		Computer Accounting Applications		✓	✓	✓	✓	✓	✓		✓				
		General Mathematics (2(✓	✓	✓	✓	✓	✓		✓				
		Baath Party Crimes		✓	✓	✓	✓	✓	✓		✓				
		Intermediate Accounting (2(✓	✓	✓	✓	✓	✓		✓				
		Government Accounting (2(✓	✓	✓	✓	✓	✓		✓				
		Accounting in English (2(✓	✓	✓	✓	✓	✓		✓				
		Accounting for Non-Profit Units		✓	✓	✓	✓	✓	✓		✓				
		Public Finance		✓	✓	✓	✓	✓	✓		✓				
		Accounting Operations Research E		✓	✓	✓	✓	✓	✓		✓				
		English Language (2(✓	✓	✓	✓	✓	✓		✓				

		Arabic Language 2		✓	✓	✓	✓	✓	✓		✓				
		Cost Accounting 1		✓	✓	✓	✓	✓	✓		✓				
		Corporate Accounting		✓	✓	✓	✓	✓	✓		✓				
		Unified Accounting System 1		✓	✓	✓	✓	✓	✓		✓				
		Tax Accounting		✓	✓	✓	✓	✓	✓		✓				
		Financial Statement Analysis in English		✓	✓	✓	✓	✓	✓		✓				
		Accounting of Financial Institutions		✓	✓	✓	✓	✓	✓		✓				
		Cost Accounting 2		✓	✓	✓	✓	✓	✓		✓				

		Advanced Financial Accounting		✓	✓	✓	✓	✓	✓		✓				
		Natural Resources Accounting		✓	✓	✓	✓	✓	✓		✓				
		Unified Accounting System 2		✓	✓	✓	✓	✓	✓		✓				
		Auditing and Control		✓	✓	✓	✓	✓	✓		✓				
		Accounting Training		✓	✓	✓	✓	✓	✓		✓				
		Advanced Cost Accounting in English 1		✓	✓	✓	✓	✓	✓		✓				
		Specialized Accounting Systems		✓	✓	✓	✓	✓	✓		✓				
		International Auditing		✓	✓	✓	✓	✓	✓		✓				

		Standards														
		Management Accounting English 1		✓	✓	✓	✓	✓	✓		✓					
		International Accounting		✓	✓	✓	✓	✓	✓		✓					
		Methods and Ethics of Scientific Research		✓	✓	✓	✓	✓	✓		✓					
		Advanced Cost Accounting in English 2		✓	✓	✓	✓	✓	✓		✓					
		Management Accounting English 2		✓	✓	✓	✓	✓	✓		✓					
		International Financial Reporting Standards		✓	✓	✓	✓	✓	✓		✓					

		Accounting Theory		✓	✓	✓	✓	✓	✓		✓				
		Accounting Information Systems		✓	✓	✓	✓	✓	✓		✓				
		Graduation Research Project		✓	✓	✓	✓	✓	✓		✓				

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

First stage

First course

1-Financial Accounting 1

2-Statistics 1

3-Arabic Language 1

4-Human Rights

5-English Language 1

6-Computer

Second course

7-Financial Accounting 2

8-Statistics 2

9-Economics

10-Readings and Correspondence

11-General Mathematics 1

Course description form

1. Course Title					
Principles of Statistics 1					
2. Course Code					
3. Semester/year					
The first/first grade					
4. The date this description was prepared					
2025-2026					
5. Available forms of attendance					
Daily attendance according to the scheduled timetable					
6. Number of study hours (total)/number of units (total)					
(30) hours of study, two hours per week					
7. Name of the course administrator (if more than one name is mentioned)					
Name: M.a Ahmed Ali Salman Email: ahmed.salman@aliraqia.edu.iq					
8. Course objectives					
Course Objectives			<ul style="list-style-type: none"> • The learner should know the terminology used in statistics. • The learner should understand the meaning of the science of statistics, its importance, and its fields of application. • The learner should know and understand the methods and techniques of data collection. • The learner should know and understand the types of random variables and types of samples. 		
9. Teaching and learning strategies					
Cooperative learning strategy. Face-to-face learning strategy. Online learning strategy. Hybrid learning strategy.			Divide students into small groups to prepare reports. Traditional lectures. Using e-learning platforms (Google class room). A combination of traditional and online education.		
10. Course structure					
Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
First	2	Basic Concepts	Definitions The Emergence and Development of Statistics	Lecture & Problem Solving	Daily exam
Second	2	Data Collection	Collecting,	Lecture &	Daily exam

			Classifying, and Tabulating Data	Problem Solving	
Third	2	Sampling	sampling Method	Lecture & Problem Solving	Daily exam
Fourth	2	Questionnaire	Conducting the Questionnaire	Lecture & Problem Solving	Daily exam
Fifth	2	Data Classification	Classifying and Tabulating Data	Lecture & Problem Solving	Daily exam
Sixth	2	Frequency Distributions	Types of Frequency Distributions and Curves	Lecture & Problem Solving	Daily exam
Seventh	2	Random Variables	Types of Random Variables	-	A paper exam in addition to evaluating reports
Eighth	2	General Symbols + Monthly Test	Statistical Symbols and Terms / Exam	Lecture & Problem Solving	Daily exam
Ninth	2	Measures / Characteristics	Measures of Central Tendency / Mean	Lecture & Problem Solving	Daily exam
Tenth	2	Measures and Characteristics	Arithmetic / Weighted Averages	Lecture & Problem Solving	Daily exam
Eleventh	2	Measures and Characteristics	Harmonic / Quadratic / Geometric	Lecture & Problem Solving	Daily exam
Twelfth	2	Other Central Measures	Mode / Advantages and Disadvantages	Lecture & Problem Solving	Daily exam
Thirteenth	2	Advantages and Disadvantages	Central Measures / Others Median / Advantages and Disadvantages	Lecture & Problem Solving	Daily exam
Fourteenth	2	Concept of Dispersion	Measures of Dispersion	Lecture & Problem Solving	Daily exam
Fifteenth	2	Measures of Dispersion / Monthly Exam Standard Deviation	Variance / Coefficients of Dispersion / Monthly Exam	-	A paper exam in addition to evaluating reports

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
References	مبادئ الاحصاء / د. محمود حسن المشهداني والامستاد أمير حنا هرمز كمال والامستاد رشيد حسين ظافر. د. والمحاسبية / الادارية للتخصصات الاحصاء المشهداني
Recommended supporting books and references (scientific journals, reports....)	nothing.
Electronic references, Internet sites	nothing.

Course description form

1. Course Title					
Principles of Statistics 2					
2. Course Code					
3. Semester/year					
The first/first grade					
4. The date this description was prepared					
2025-2026					
5. Available forms of attendance					
Daily attendance according to the scheduled timetable					
6. Number of study hours (total)/number of units (total)					
(30) hours of study, two hours per week					
7. Name of the course administrator (if more than one name is mentioned)					
Name: M.a Ahmed Ali Salman Email: ahmed.salman@aliraqia.edu.iq					
8. Course objectives					
Course Objectives		<ul style="list-style-type: none"> The learner should know the terminology used in statistics. The learner should understand the meaning of the science of statistics, its importance, and its fields of application. The learner should know and understand the methods and techniques of data collection. The learner should know and understand the types of random variables and types of samples. 			
9. Teaching and learning strategies					
Cooperative learning strategy. Face-to-face learning strategy. Online learning strategy. Hybrid learning strategy.			Divide students into small groups to prepare reports. Traditional lectures. Using e-learning platforms (Google class room). A combination of traditional and online education.		
10. Course structure					
Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
First	3	Moments	Skewness	Lecture & Problem Solving	Daily exam
Second	3	Measures and Properties	Harmonic / Quadratic / Geometric	Lecture & Problem Solving	Daily exam

Third	3	Measures and Properties	Harmonic Mean	Lecture & Problem Solving	Daily exam
Fourth	3	Measures and Properties	Quadratic Mean	Lecture & Problem Solving	Daily exam
Fifth	3	Exam1	Exam1	Lecture & Problem Solving	Daily exam
Sixth	3	Skewing Absolute	Skewing Absolute and Relative Skewness Measu	Lecture & Problem Solving	Daily exam
Seventh	3	Skewing Exercises	Skewing Exercises	Lecture & Problem Solving	A paper exam in addition to evaluating reports
Eighth	3	The Concept of Correlation	Independent Variables and Dependent Variables Linear Correlation	Lecture & Problem Solving	Daily exam
Ninth	3	The Relationship between Variables	Simple Linear Correlation	Lecture & Problem Solving	Daily exam
Tenth	3	Partial Correlation	Partial Correlation Coefficient	Lecture & Problem Solving	Daily exam
Eleventh	3	Solution to Exercises	Exam Solution to Exercises	Lecture & Problem Solving	Daily exam
Twelfth	3	Ranking Correlation	Rank Correlation Coefficient and Characteristics	Lecture & Problem Solving	Daily exam
Thirteenth	3	The Concept of Regression	The Concept of Simple Linear Regression	Lecture & Problem Solving	Daily exam
Fourteenth	3	Multiple Regression	Multiple Regression / Two Variables	Lecture & Problem Solving	Daily exam
Fifteenth	3	A Comparison in Regression	Exam2	Lecture & Problem Solving	A paper exam in addition to evaluating reports

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
References	مبادئ الاحصاء / د.محمود حسن المشهداني والاساتاذ أمير حنا هرمز شهداني علوان كمال والاساتاذ رشيد حسين ظافر. د.والمحاسبية/ الادارية للتخصصات الاحصاء
Recommended supporting books and references (scientific journals, reports....)	nothing.
Electronic references, Internet sites	nothing.

Course description form

1. Course Title					
Principles of Statistics 2					
2. Course Code					
3. Semester/year					
The first/first grade					
4. The date this description was prepared					
1/9/2023					
5. Available forms of attendance					
Daily attendance according to the scheduled timetable					
6. Number of study hours (total)/number of units (total)					
(30) hours of study, two hours per week					
7. Name of the course administrator (if more than one name is mentioned)					
Name: M.a Ahmed Ali Salman Email: ahmed.salman@aliraqia.edu.iq					
8. Course objectives					
Course Objectives			<ul style="list-style-type: none"> • The learner should know the terminology used in statistics. • The learner should understand the meaning of the science of statistics, its importance, and its fields of application. • The learner should know and understand the methods and techniques of data collection. • The learner should know and understand the types of random variables and types of samples. 		
9. Teaching and learning strategies					
Cooperative learning strategy. Face-to-face learning strategy. Online learning strategy. Hybrid learning strategy.			Divide students into small groups to prepare reports. Traditional lectures. Using e-learning platforms (Google class room). A combination of traditional and online education.		
10. Course structure					
Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
First	3	Moments	Skewness	Lecture & Problem Solving	Daily exam
Second	3	Measures and Properties	Harmonic / Quadratic / Geometric	Lecture & Problem Solving	Daily exam
Third	3	Measures and	Harmonic Mean	Lecture &	Daily exam

		Properties		Problem Solving	
Fourth	3	Measures and Properties	Quadratic Mean	Lecture & Problem Solving	Daily exam
Fifth	3	Exam1	Exam1	Lecture & Problem Solving	Daily exam
Sixth	3	Skewing Absolute	Skewing Absolute and Relative Skewness Measures	Lecture & Problem Solving	Daily exam
Seventh	3	Skewing Exercises	Skewing Exercises	Lecture & Problem Solving	A paper exam in addition to evaluating reports
Eighth	3	The Concept of Correlation	Independent Variables and Dependent Variables Linear Correlation	Lecture & Problem Solving	Daily exam
Ninth	3	The Relationship between Variables	Simple Linear Correlation	Lecture & Problem Solving	Daily exam
Tenth	3	Partial Correlation	Partial Correlation Coefficient	Lecture & Problem Solving	Daily exam
Eleventh	3	Solution to Exercises	Exam Solution to Exercises	Lecture & Problem Solving	Daily exam
Twelfth	3	Ranking Correlation	Rank Correlation Coefficient and Characteristics	Lecture & Problem Solving	Daily exam
Thirteenth	3	The Concept of Regression	The Concept of Simple Linear Regression	Lecture & Problem Solving	Daily exam
Fourteenth	3	Multiple Regression	Multiple Regression / Two Variables	Lecture & Problem Solving	Daily exam
Fifteenth	3	A Comparison in Regression	Exam2	Lecture & Problem Solving	A paper exam in addition to evaluating reports

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
References	مبادئ الاحصاء / د.محمود حسن المشهداني والامستاد أمير حنا هرمز المشهداني علوان كمال والامستاد رشيد حسين ظافر. د.د.المحاسبية/ الإدارية للتخصصات الاحصاء
Recommended supporting books and references (scientific journals, reports....)	nothing.
Electronic references, Internet sites	nothing.

Academic Programme Description Form

Reviewing Institutions of Higher Education (Academic Programme Review)

Programme Description

Programme Main Objective:

The programme directly defines human rights starting from their first origins, and the developments these human rights witnessed throughout the ages and human communities. It also identifies the contributions of heavenly laws and civilizations in providing them with values throughout the different ages.

1. Educational Institution:	Al-Iraqia University, College of Administration and Economics
2. Department/ Institute	Department of Accounting
3. Programme Name/ Code	Human Rights/ First Year
4. Programmes the subject is included under:	Bachelor of Accounting Programme
5. Available forms of attendance:	Daily attendance according to the time table
6. Course/ Year	First Course of the academic year 2023-2024
7. Total number of hours:	30 hrs, 2 hrs per week
8. Date of this description:	2025-2026
9. Professor:	Dr. Shafaq Najim Abdul-Wahhab
10. Programme Objectives:	a. Spreading the human rights culture and awareness; b. Providing the students with different topics on the human rights that constitutes a

starting point for an advanced study on the rights.

11. Programme outcomes and methods of teaching, learning and assessment

a. Knowledge and comprehension

- ❖ To know the most important bases and concepts of the human rights.
- ❖ To be able to interpret the basic dimensions of the rights and freedoms

b. Methods of teaching and learning:

- ❖ Lecturing
- ❖ Problem-solving
- ❖ Brain-storming and its different methods
- ❖ Using methods of learning, such as telling a story, rewarding and punishing and dialogue

c. Methods of assessment

- ❖ Essay-writing tests
 - ❖ Objective tests
- The tests are performed daily, monthly, at end of course, or finally

d. Thinking skills

Creative, critical and metacognitive thinking

Problem-centered thinking

Organized thinking

Analytical and interpretive thinking

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

Skills related to how to apply strategies in practice.

Skills related to using scientific methods to solve problems.

Skills related to transferring academic knowledge to the surrounding community.

Skills of learning how to discuss, dialogue and persuade.

Skills of training and personal development later on.

12. Programme Structure

Week	Hrs	Wanted Outcome	Unit/ course or subject	Teaching method	Assessment method
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1st	1	Historical development of the human rights	Historical development of the human rights	Lecture	Production
	2	Human rights in Islam	Human rights in Islam	Lecture	Production
2nd	3	Human rights according to religions and ideologists	Human rights in the Middle Ages	Lecture	Production
	4	Difference between international and regional recognition	Modern recognition	Lecture	Production
3rd	5	International recognition	Modern International recognition	Lecture	Production
	6	Regional recognition	Modern Regional recognition	Lecture	Production
4th	7	Levels of regional recognition	On the Arab Islamic Level	Lecture	Production
	8				
5th	9	1 st monthly test	1 st monthly test		
	10				
6th	11	Concept of Non-governmental organizations (NGOs)	Emergence of NGOs	Lecture	Production
	12	NGOs	Most important international NGOs International committee	Lecture	Production
7th	13	Difference between these NGOs		Lecture	Production
	14	Contents on the international and regional level	Content of the human rights	Lecture	Production
8th	15	The two international covenants: Contents	The two international covenants: Contents	Lecture	Production
	16	Ability to comprehend contents and their international documentation	Ability to comprehend contents and their international documentation	Lecture	Production
9th	17	Ability to comprehend contents and their international documentation	Ability to comprehend contents and their international documentation	Lecture	Production
	18	European, American, African and Arab Agreement		Lecture	Production
10th	19	Understanding agreements and identifying their characteristics	European Convention The American Convention	Lecture	Production
	20	Arab agreement African agreement of	Arab agreement African agreement	Lecture	Production
11th	21	Iraqi National and French constitutions	Human rights in national legislations	Lecture	Production
	22	Forms and generations of	Forms and generations of	Lecture	Production

		human rights	human rights		
12th	23	Generations and the most important rights that they gained	Generation of civil and political rights Generation of economic and social rights Generation of new human rights	Lecture	Production
	24	2 nd monthly test	2 nd monthly test		
13th	25	Reasons for the conflict between the liberal and Marxist schools	The interconnectedness between human rights as an indivisible whole	Lecture	Production
	26	Explaining the historical, philosophical, and practical levels of the human rights		Lecture	Production
14th	27	Western and eastern schools	Levels of conflict between the liberal and Marxist schools	Lecture	Production
	28	Differences between the two schools	Philosophical, practical and historical differences Human rights guarantees and protection		
15th	29 30	Test	Test	Lecture	Production

13. Sources

Needed readings:

- Basic texts
- Textbook
- Others

Textbook: *Human Rights*. By Dr. Riyadh Azeez

Special requirements (these include, for example, workshops, periodicals, programmes, electronic sites)

Social services (these include, for example, lectures of guests, professional training, field studies)

14. Admission

Previous requirements

Nil

The least number of students

15

The highest number of students

50

Academic Programme Description Form

Reviewing Institutions of Higher Education (**Academic Programme Review**)

Programme Description

Programme Main Objective:

The course contributes directly to developing students in the field of English language and business correspondence, which contributes to developing their skills after graduation in practical reality and in postgraduate studies by searching for foreign sources and references, which makes them constantly aware of the latest developments and global research.

13. Educational Institution:	Al-Iraqia University, College of Administration and Economics
14. Department/Institute	Department of Accounting
15. Programme Name/ Code	Readings and correspondence / First Year
16. Programmes the subject is included under:	Bachelor of Accounting Programme
17. Available forms of attendance:	Daily attendance according to the time table
18. Course/ Year	First Course of the academic year 2023-2024
19. Total number of hours:	30 hrs, 2 hrs per week

20. Date of this description:	2025-2026
21. Subject teacher:	<i>assistant teacher</i> Arqam Ali Jaber
22. Programme Objectives:	<p>c. Learning English helps in scientific research for the latest developments</p> <p>d. The student learns about business correspondence, which contributes to his benefit in his practical and accounting life.</p>
23. Programme outcomes and methods of teaching, learning and assessment	
<p>e. Knowledge and comprehension</p> <ul style="list-style-type: none"> ❖ • The learner should know the most important principles and basic concepts of the English language. ❖ • To learn how to correspond with banks and international companies using modern methods. 	
<p>f. Methods of teaching and learning:</p> <ul style="list-style-type: none"> ❖ Lecturing ❖ Problem-solving ❖ Brain-storming and its different methods ❖ Using methods of learning, such as telling a story, rewarding and punishing and dialogue 	
<p>g. Methods of assessment</p> <ul style="list-style-type: none"> ❖ Essay-writing tests ❖ Objective tests <p>The tests are performed daily, monthly, at end of course, or finally</p>	
<p>h. Thinking skills</p> <p>Creative, critical and metacognitive thinking</p> <p>Problem-centered thinking</p> <p>Organized thinking</p> <p>Analytical and interpretive thinking</p> <p>General and transferable skills (other skills related to employability and personal development).</p> <p>Skills related to how to apply strategies in practice.</p> <p>Skills related to using scientific methods to solve problems.</p> <p>Skills related to transferring academic knowledge to the surrounding community.</p>	

Skills of learning how to discuss, dialogue and persuade.

Skills of training and personal development later on.

24. Programme Structure

Week	Hrs	Wanted Outcome	Unit/ course or subject	Teaching method	Assessment method
1st	1	Greeting in English	Greeting in English	Lecture	Production
	2	Everyday English	Everyday English	Lecture	Production
2nd	3	Numbers	Numbers in English	Lecture	Production
	4	Social Expressions 1	Social Expressions	Lecture	Production
3rd	5	Personal information	Interview Skills	Lecture	Production
	6	On the phone	Answering the phone	Lecture	Production
4th	7	Saying Email addresses	Email addresses	Lecture	Production
	8				
5th	9	1 st monthly test	1 st monthly test		
	10				
6th	11	Present simple	Tenses	Lecture	Production
	12	Accounting terms 1	Accounting terms	Lecture	Production
7th	13	Present continuous tense	Tenses	Lecture	Production
	14	Accounting terms 2	Accounting terms	Lecture	Production
8th	15	Use "a" and "an"	definite and indefinite articles	Lecture	Production
	16	Regular and Irregular verbs	Verbs	Lecture	Production
9th	17	Grammar add "s"	Nouns and Verbs	Lecture	Production
	18	Grammar add "ing"	Verbs	Lecture	Production
10th	19	Grammar add "ed"	Verbs	Lecture	Production
	20	English Sentences	English Sentences	Lecture	Production
11th	21	Negation in English Sentence	Negation in English Sentence	Lecture	Production
	22	Interrogative in English sentence	Interrogative in English sentence	Lecture	Production
12th	23	Prepositions of time	Prepositions of time	Lecture	Production
	24	2 nd monthly test	2 nd monthly test		
13th	25	Past simple	Tenses	Lecture	Production
	26	Accounting terms 3	Accounting terms	Lecture	Production
14th	27	Past continuous tense	Tenses	Lecture	Production
	28	Differences between Past simple vs. Past continuous	Tenses		
15th	29	Test	Test	Lecture	Production
	30				

13. Sources

Needed readings:

- Basic texts
- Textbook
- Others

Textbook: *Headway Plus* by

John and Liz Soars

Special requirements (these include, for example, workshops, periodicals, programmes, electronic sites)

Social services (these include, for example, lectures of guests, professional training, field studies)

14. Admission

Previous requirements

Nil

The least number of students

15

The highest number of students

50

Stage Two

First Course

1 -Intermediate Accounting 1

2 -Governmental Accounting 1

3 -Accounting in English 1

4 -Business Law

5 -Marketing and E-Commerce

6 -Computer Accounting Applications

7 -Public Finance

8 -Baath Party Crimes

Second Course

9 -Intermediate Accounting 2

10 -Governmental Accounting 2

11 -Intermediate Accounting in English 2

12 -General Mathematics 2

13 -Arabic Language 2

14 -English Language 2

15 -Accounting for Non-Profit Units

16- Accounting Operations Research E

Course description form

1. Course Title					
Intermediate Accounting 1					
2. Course Code					
3. Semester/year					
The first/ Second					
4. The date this description was prepared					
2025-2026					
5. Available forms of attendance					
Daily attendance according to the scheduled timetable					
6. Number of study hours (total)/number of units (total)					
(60) hours of study, Four hours per week					
7. Name of the course administrator (if more than one name is mentioned)					
Name: Dr.Amer D Alaboose Email: ameralabusi@gmail.com					
8. Course objectives					
Course Objectives			Introduction to the basics of financial accounting and related issues.		
			<ul style="list-style-type: none"> • The concept of the general conceptual framework of accounting • How to prepare financial statements and statements for commercial and service companies • Accounting treatments related to record adjustments • Accounting treatments related to debtors and doubtful debts 		
9. Teaching and learning strategies					
<ul style="list-style-type: none"> • Cooperative learning strategy. • Face-to-face learning strategy. • Online learning strategy. • Hybrid learning strategy. 		<ul style="list-style-type: none"> • Divide students into small groups to prepare reports. • Traditional lectures. • Using e-learning platforms (Google class room). • A combination of traditional and online education. 			
10. Course structure					
Week	Hours	Required learning	Name of the	Learning	Evaluation

		outcomes	unit or topic	method	method
First	4	Conceptual framework of financial accounting	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Second	4	Final accounts and financial statements in commercial and service companies	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Third	4	Final accounts and how to prepare them in commercial companies	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fourth	4	Income statement of a commercial company; List of financial positions in commercial companies	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fifth	4	Service accounts in service companies	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Sixth	4	Record adjustments for expenses and revenues	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Seventh	4	Working papers and registration settlements	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Eighth	4	Statement of cash flows	Lecture and problem solving	Lecture & Problem Solving	A paper exam in addition to evaluating reports
Ninth	4	Methods of preparing cash flow statements	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Tenth	4	Accounting for debtors	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Eleventh	4	Doubtful debts, methods of evaluating them, and accounting treatment for them	Lecture and problem solving	Lecture & Problem Solving	Daily exam

Twelfth	4	Doubtful debts	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Thirteenth	4	Accounting treatment of decrease and increase in doubtful debts	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fourteenth	4	Methods of evaluating it and accounting treatment for it	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fifteenth	4	Second Monthly Exam		-	A paper exam in addition to evaluating reports

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
Intermediate financial accounting book (according to international standards for financial reports) Written by: Professor Dr. Talal Muhammad Ali Al-Jajawi And Dr. Haider Ali Al Masoudi in 2018 Intermediate Financial Accounting Book: Donald Kiso 2018	
Recommended supporting books and references (scientific journals, reports....)	nothing.
Electronic references, Internet sites	nothing.

Course description template "Government Accounting 1"

The course contributes directly to the development of students in the field Government accounting and contributing to knowledge of its concepts, components, objectives, and relationship with other information systems, as well as knowing how government units perform, knowing the accounting treatments for public sector units and their difference from accounting practices in commercial units, and knowing the importance of the concept of state general budgets and their role in the performance of non-profit government units..

Educational institution	Iraqi University / College of Administration and Economics
University department/center	Department of Accounting
Course name/code	Government Accounting 1
Course professor	Mohammed Abdullah Ahmed
Available attendance forms	Daily attendance according to the scheduled schedule
Semester/year	Second Semester the first For the academic year 2023/2024
Number of study hours (total)	(15) study weeks, three hours per week
Date this description was prepared	10/2/2023
1. Course objectives	
i. Introduction to the basics and concepts related to Government accounting	

- ب. Determine the components of government accounting.
- ت. Knowledge of the theories that determine the spending capacity of government units
- ث. Knowing the concepts related to the state's general budget, its objectives, types, and classification.
- ج. Knowledge of the concepts of treasuries and their formations in the government accounting system
- ح. Knowledge of document control and an explanation of the concepts of expenses and revenues, methods of estimating them, and their accounting treatments

2. Learning outcomes, teaching, learning and assessment methods

A- Knowledge and understanding

A1- That the learner knows the terms used in Government accounting.

A2- That the learner understands what is meant Types of budgets and their role in the performance of government units.

A3- That knows and The learner understands The method of preparing the state's general budgets and their importance as a legal text that must be adhered to and not violated.

A4- That the learner knows and understands What is meant by cabinets and their combinations?.

A5- To know and understand the learner Documents in the government accounting system.

A6- To know and understand the learner a What is meant is the control of revenues and expenditures in the government accounting system.

A7- That the learner knows and understands the accounting treatments for revenues and expenses in the government accounting system

Teaching and learning methods

Lecture method.

Method of solving problems.

Brainstorming and its various methods.

And using learning methods such as story method, dialogue method, or brainstorming.

Evaluation methods: Monthly test the first (15), the second monthly test (15), activity and participation (5), daily tests (5)

A. The two tests

B. Objective tests.

They take the form of daily, monthly, quarterly, or final tests.

C- Thinking skills

C1-Creative thinking, critical thinking, and metacognitive thinking.

C2-Problem-centered thinking.

C3-Organizational thinking.

C4-Analytical and interpretive thinking.

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

D1-Skills related to how to apply the strategy

D2-Skills related to using scientific methods to solve problems.

D3-Skills related to transferring scientific knowledge to the surrounding community.

D4-Skills for learning how to discuss, dialogue, and persuade. Training and personal development skills later.

Evaluation method	Teaching method	Name of the unit/course or subject	hours	the week
	lecture	Basic concepts in government accounting. Requirements for designing the government accounting system	3	the first
	Lecture and daily tests	Characteristics of government units And The impact of legislation on the government accounting system, Theories that determine the conventional capacity of government units	3	the second
	lecture And style Discussion	The state budget And Characteristics and objectives of the state's general budget. Types of general budget And The concept of public debt	3	the third
	Lecture and problem solving	Expenditures and revenues in the government accounting system And Methods for estimating revenues and expenditures, preparation rules The state budget	3	the fourth
	Lecture and dialogue	Classification of the state's general budget and the stages through which the concept of allocation and financing has passed in the government accounting system	3	Fifth
		Monthly testing the first	3	VI
	Lecture and discussion	The concept of the public treasury and its formations in the government accounting system	3	Seventh
	Lecture and problem solving	The concept of the public treasury and its formations in the government accounting system	3	VIII
	Lecture and problem solving	Central government accounting system Decentralized government accounting system	3	Ninth
	Lecture with Questions	Ruqyah on documents and expenses	3	The tenth
	Lecture and dialogue	Identify the bookkeeping group used in the central and decentralized accounting system	3	eleventh
	Lecture and problem solving	Processors Accounting for expenditures and from the government financial statistics manual GFS	3	twelfth
	Lecture and problem solving	Accounting treatments for Revenues And from the government financial statistics manual GFS	3	Thirteenth
	Lecture and problem solving	Overview of International Public Sector Accounting Standards IPSAS	3	fourteenth

3. Infrastructure	-	Second monthly test	3	Fifteenth
Supporting books: 1)The theoretical and practical principles of government accounting with practical applications, Hassan Salloum 2001 2)Theoretical and practical principles of government accounting with applications for the Republic of Iraq, Hassan Salloum, Hossam Hassan, Karima Abbas 2022. 3)Fundamentals of Government Accounting, Asaad Al-Awad 2012. 4) International Public Sector Accounting Standards 2020		Required readings: <ul style="list-style-type: none"> ▪ Basic texts ▪ Course books ▪ Other 		
Accessing approved websites related to mathematical methods for financial and banking sciences.		Special requirements (including, for example, workshops, periodicals, software and websites)		
Attending lectures and seminars		Social services (including, for example, guest lectures, professional training, and field studies)		

Course description form

1. Course Title	
Intermediate Accounting 1+2	
2. Course Code	
3. Semester/year	
The first/forth	
4. The date this description was prepared	
2025-2026	
5. Available forms of attendance	
Daily attendance according to the scheduled timetable	
6. Number of study hours (total)/number of units (total)	
(30) hours of study, three hours per week	
7. Name of the course administrator (if more than one name is mentioned)	
Name: Assistant teacher. Mohanad Abbas Ayyash Email: mohanad.a.ayyash@aliraqia.edu.iq	
8. Course objectives	
Course Objectives	<ul style="list-style-type: none"> • Deepening students' understanding of the concepts related to the conceptual framework of financial accounting and international financial reporting standards. • Teaching the student and gaining experience in the field of identifying financial statements, their classifications and methods of preparing them. • Teaching the student and gaining experience in identifying cash accounts, debtors and related accounts.
9. Teaching and learning strategies	
<ul style="list-style-type: none"> • Cooperative learning strategy. 	<ul style="list-style-type: none"> • Divide students into small groups to prepare reports.

- **Face-to-face learning strategy.**
- **Online learning strategy.**
- **Hybrid learning strategy.**
- Traditional lectures.
- Using e-learning platforms (Google class room).
- A combination of traditional and online education.

10. Course structure

Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
First	3		Accounting for Property, Plant, Equipment	Lectures	Daily Exam
Second	3		Practices	Lectures	Daily Exam
Third	3		Depreciation Accounting	Lectures	Daily Exam
Fourth	2		Practices	Examples:	Daily Exam
Fifth	۳		Accounting for investment (Equity investment)	Lectures	Daily Exam
Sixth	۳		Practices	Examples:	Daily Exam
Seventh	۳		Accounting for investment (Debt investment)	Lectures	Daily Exam
Eighth	۳		Practices First Exam	Examples:	Daily Exam
Ninth	۳		Inventory valuation; cost bases approach	Lectures	Daily Exam
Tenth	۳		Explanation of (FIFO, LIFO, W.A) Methods		
Eleventh	3		Practices	Lectures	Daily Exam
Twelfth	۳		Dividends policy	Examples:	Daily Exam
Thirteenth	۳		Practices	Lectures	Daily Exam
Fourteenth	3		Practices	Examples:	Daily Exam
Fifteenth	3		Second Exam		

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
References	Book of Financial Accounting (Intermediate) in accordance with International Financial Reporting Standards - by the authors Prof.Talal Al-Jajawi - Prof. Dr. Haider Ali Al-Masoudi
Recommended supporting books and references (scientific journals, reports....)	Intermediate Accounting –IFRS- 2nd Edition-Kieso, Weygandt, and Warfield
Electronic references, Internet sites	nothing.

Course description form

1. Course Title					
The business law					
2. Course Code					
3. Semester/year					
The first/second					
4. The date this description was prepared					
2025-2026					
5. Available forms of attendance					
Daily attendance according to the scheduled timetable					
6. Number of study hours (total)/number of units (total)					
(30) hours of study, two hours per week					
7. Name of the course administrator (if more than one name is mentioned)					
Name: Dr. Abdulmohsin Kareem Shaghati Email: abdulmohsin.k.shaghati@aliraqia.edu.iq					
8. Course objectives					
Course Objectives			<ul style="list-style-type: none"> • Defining the law, its importance, and explaining its sources and its relationship to economics. • Explaining the sections of commercial law, its sources, and its importance. • Identify topics related to the vocabulary of the accounting department. • Preparing scientific cadres after graduation in the field of accounting in all its branches. 		
9. Teaching and learning strategies					
<ul style="list-style-type: none"> • Cooperative learning strategy. • Face-to-face learning strategy. • Online learning strategy. • Hybrid learning strategy. 		<ul style="list-style-type: none"> • Divide students into small groups to prepare reports. • Traditional lectures. • Using e-learning platforms (Google class room). • A combination of traditional and online education. 			
10. Course structure					
Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
First	2		Introduction to the	Lecture &	Daily exam

			law, its importance and sources	Problem Solving	
Second	2		Branches of law and division of its rules	Lecture & Problem Solving	Daily exam
Third	2		The Sources of obligation: the concept of the contract and its divisions	Lecture & Problem Solving	Daily exam
Fourth	2		Pillars of the contract	Lecture & Problem Solving	Daily exam
Fifth	2		Lonely will - illegal action - earning without reason	Lecture & Problem Solving	Daily exam
Sixth	2		The Commercial Law	Lecture & Problem Solving	Daily exam
Seventh	2		History of commercial legislation in Iraq	-	A paper exam in addition to evaluating reports
Eighth	2		The Business	Lecture & Problem Solving	Daily exam
Ninth	2		The Merchant	Lecture & Problem Solving	Daily exam
Tenth	2		First monthly test	Lecture & Problem Solving	Daily exam
Eleventh	2		The Companies	Lecture & Problem Solving	Daily exam
Twelfth	2		Public, private and mixed company	Lecture & Problem Solving	Daily exam
Thirteenth	2		The Government contracts	Lecture & Problem Solving	Daily exam
Fourteenth	2		The Commercial papers	Lecture & Problem Solving	Daily exam
Fifteenth	2		Second monthly test	-	A paper exam in addition to evaluating reports

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
References	<p>١) عبد الباقي البكري, زهير البشير, المدخل لدراسة القانون, وزارة التعليم العالي والبحث العلمي, ١٩٨٠.</p> <p>٢) عبد المجيد الحكيم, عبد الباقي البكري, محمد طه البشير, الوجيز في نظرية الالتزام في القانون العراقي, وزارة التعليم العالي والبحث العلمي, العراق, ١٩٨٠.</p> <p>٣) لطيف جبر كومانبي, علي كاظم الرفيعة, القانون التجاري لطلبة كليات الإدارة والاقتصاد, وزارة التعليم العالي والبحث العلمي, العراق, ٢٠٠٠.</p> <p>٤) خالد الشاوي, قانون الشركات التجارية العراقية, الجامعة المستنصرية, العراق, بدون سنة نشر.</p> <p>٥) فوزي محمد سامي, الأوراق التجارية, جامعة بغداد, العراق, ١٩٩٢.</p>
Recommended supporting books and references (scientific journals, reports....)	nothing.
Electronic references, Internet sites	nothing.

Course description form

1. Course Title					
Intermediate Accounting 2					
2. Course Code					
3. Semester/year					
The second / Second					
4. The date this description was prepared					
2025-2026					
5. Available forms of attendance					
Daily attendance according to the scheduled timetable					
6. Number of study hours (total)/number of units (total)					
(60) hours of study, Four hours per week					
7. Name of the course administrator (if more than one name is mentioned)					
Name: Dr.Amer D Alaboose Email: ameralabusi@gmail.com					
8. Course objectives					
Course Objectives		Introduction to the basics of financial accounting and related issues. <ul style="list-style-type: none"> • The concept of commodity inventory and methods of inventory evaluation • How to prepare commodity inventory according to the periodic and continuous inventory system • Accounting treatments for investments in securities • Accounting treatments related to fixed assets and methods of obtaining them 			
9. Teaching and learning strategies					
<ul style="list-style-type: none"> • Cooperative learning strategy. • Face-to-face learning strategy. • Online learning strategy. • Hybrid learning strategy. 		<ul style="list-style-type: none"> • Divide students into small groups to prepare reports. • Traditional lectures. • Using e-learning platforms (Google class room). • A combination of traditional and online education. 			
10. Course structure					
Week	Hours	Required learning	Name of the	Learning	Evaluation

		outcomes	unit or topic	method	method
First	4	Accounting for commodity inventory, the concept of inventory	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Second	4	Commodity inventory in commercial companies	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Third	4	Merchandise inventory according to the periodic and continuous inventory system	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fourth	4	Methods of valuing commodity inventory and disclosing it in financial statements	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fifth	4	Accounting for investments	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Sixth	4	The concept of investments and types of securities	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Seventh	4	Investments in debt and equity securities	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Eighth	4	The exam is the first month, with solving exam questions	Lecture and problem solving	Lecture & Problem Solving	A paper exam in addition to evaluating reports
Ninth	4	Investment portfolio	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Tenth	4	Disclosure of financial statements	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Eleventh	4	Accounting for fixed assets	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Twelfth	4	Characteristics and concept of fixed assets	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Thirteenth	4	Methods of obtaining fixed assets	Lecture and problem solving	Lecture & Problem Solving	Daily exam

Fourteenth	4	Decrease in fixed assets and calculation methods	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fifteenth	4	Second Monthly Exam		-	A paper exam in addition to evaluating reports

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
Intermediate financial accounting book (according to international standards for financial reports) Written by: Professor Dr. Talal Muhammad Ali Al-Jajawi And Dr. Haider Ali Al Masoudi in 2018 Intermediate Financial Accounting Book: Donald Kiso 2018	
Recommended supporting books and references (scientific journals, reports....)	nothing.
Electronic references, Internet sites	nothing.

Course description form

1. Course Title	
Accounting operations research in English	
2. Course Code	
3. Semester/year	
The second/second	
4. The date this description was prepared	
23/7/2024	
5. Available forms of attendance	
Daily attendance according to the scheduled timetable	
6. Number of study hours (total)/number of units (total)	
(45) hours of study, three hours per week	
7. Name of the course administrator (if more than one name is mentioned)	
Name: Prof. Dr. Saifaldin Hasim Kamar Email: saifaldin.h.kamar@aliraqia.edu.iq	
8. Course objectives	
Course Objectives	<ul style="list-style-type: none"> • Building linear programming models and methods for solving them. • Building transportation models and methods for solving them. • Building assignment models and methods for solving them. • Building business network models and methods for solving them
9. Teaching and learning strategies	
<ul style="list-style-type: none"> • Cooperative learning strategy. • Face-to-face learning strategy. • Online learning strategy. • Hybrid learning strategy. 	<ul style="list-style-type: none"> • Divide students into small groups to prepare reports. • Traditional lectures. • Using e-learning platforms (Google class room). • A combination of traditional and online education.
10. Course structure	

Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
First	3		Basic assumptions of linear programming, linear programming and some areas of its application, examples of problem formulation using linear programming models	Lecture & Problem Solving	Daily exam
Second	3		The general form of linear programming, the canonical form and the standard form	Lecture & Problem Solving	Daily exam
Third	3		Analyzing linear programming problems using the graphical method, solving various examples using the graphical method	Lecture & Problem Solving	Daily exam
Fourth	3		The general method for analyzing linear programming problems, solving examples of the general method	Lecture & Problem Solving	Daily exam
Fifth	3		Artificial variables and Big M method, solve examples of Big M method	Lecture & Problem Solving	Daily exam
Sixth	3		Solve various problems	Lecture & Problem Solving	Daily exam
Seventh	3		First monthly test	-	A paper exam in addition to evaluating reports
Eighth	3		Transportation models, northwest corner method	Lecture & Problem Solving	Daily exam
Ninth	3		Least cost method, Vogel's approximate method	Lecture & Problem Solving	Daily exam
Tenth	3		Examples of the previous three methods	Lecture & Problem Solving	Daily exam
Eleventh	3		The general formulation of the assignment problem. Methods for solving the assignment model (full enumeration method), Hungarian method	Lecture & Problem Solving	Daily exam

Twelfth	3		Solve examples of assignment models	Lecture & Problem Solving	Daily exam
Thirteenth	3		Network models: definition of basic terms, division of activities in terms of time and resources consumed in the activity, rules for building business networks, types of business network models.	Lecture & Problem Solving	Daily exam
Fourteenth	3		Critical Path Method, Project Evaluation and Review Technique	Lecture & Problem Solving	Daily exam
Fifteenth	3		Second monthly test	-	A paper exam in addition to evaluating reports

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
References	<p>(١) الأساليب الكمية للعلوم المالية والمصرفية د. سيف الدين هاشم قمر، د. قصي حميد السلامي. (٢) الأساليب الكمية للإدارة د. ظافر حسين رشيد، د. صباح مجيد النجار، د. ثائر فيصل شاهر. (٣) نمذجة القرارات وبحوث العمليات باستخدام صفحات الانتشار الإلكترونية باري رندر، رالف ستير، ناجراج بالاكريشان. تعريب د. مصطفى مصطفى موسى. 4) Hamdy A. Taha, Operations Research: Introduction, 9th Edition, Published by Prentice Hall, 2011.</p>
Recommended supporting books and references (scientific journals, reports....)	nothing.
Electronic references, Internet sites	nothing.

Course description form

1. Course Title	
Intermediate Accounting 1+2	
2. Course Code	
3. Semester/year	
The first/forth	
4. The date this description was prepared	
2025-2026	
5. Available forms of attendance	
Daily attendance according to the scheduled timetable	
6. Number of study hours (total)/number of units (total)	
(30) hours of study, three hours per week	
7. Name of the course administrator (if more than one name is mentioned)	
Name: Assistant teacher. Mohanad Abbas Ayyash Email: mohanad.a.ayyash@aliraqia.edu.iq	
8. Course objectives	
Course Objectives	<ul style="list-style-type: none"> • Deepening students' understanding of the concepts related to the conceptual framework of financial accounting and international financial reporting standards. • Teaching the student and gaining experience in the field of identifying financial statements, their classifications and methods of preparing them. • Teaching the student and gaining experience in identifying cash accounts, debtors and related accounts.
9. Teaching and learning strategies	
<ul style="list-style-type: none"> • Cooperative learning strategy. • Face-to-face learning strategy. 	<ul style="list-style-type: none"> • Divide students into small groups to prepare reports. • Traditional lectures. • Using e-learning platforms (Google class room).

- **Online learning strategy.**
 - **Hybrid learning strategy.**
- A combination of traditional and online education.

10. Course structure

Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
First	3		Conceptual Framework for Financial Reporting	Lectures	Daily Exam
Second	3		A conceptual framework. What Do the Numbers Mean? What principle	Lectures	Daily Exam
Third	3		Income Statement and Related Information Income Statement ميزانية عمومية	Lectures	Daily Exam
Fourth	2		Practices	Examples:	Daily Exam
Fifth	٣		Income Statement Format of the Income Statement	Lectures	Daily Exam
Sixth	٣		Practices	Examples:	Daily Exam
Seventh	٣		ميزانية عمومية Usefulness of the Balance Sheet Limitations of the Balance Sheet Classification in the Balance Sheet	Lectures	Daily Exam
Eighth	٣		Practices	Examples:	Daily Exam
Ninth	٣		Balance Sheet Format	Lectures	Daily Exam
Tenth	٣		First Exam		
Eleventh	3		Cash and Receivables Accounts receivable Notes Receivable	Lectures	Daily Exam
Twelfth	٣		Practices	Examples:	Daily Exam
Thirteenth	٣		Using Bank Accounts The Imprest Petty Cash System Physical Protection of Cash Balances Reconciliation of Bank Balances	Lectures	Daily Exam
Fourteenth	3		Practices	Examples:	Daily Exam
Fifteenth	3		Second Exam		

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
References	Book of Financial Accounting (Intermediate) in accordance with International Financial Reporting Standards - by the authors Prof.Talal Al-Jajawi - Prof. Dr. Haider Ali Al-Masoudi
Recommended supporting books and references (scientific journals, reports....)	Intermediate Accounting –IFRS- 2nd Edition-Kieso, Weygandt, and Warfield
Electronic references, Internet sites	nothing.

Course description template "Government Accounting 1"

The course contributes directly to the development of students in the field Government accounting and contributing to knowledge of its concepts, components, objectives, and relationship with other information systems, as well as knowing how government units perform, knowing the accounting treatments for public sector units and their difference from accounting practices in commercial units, and knowing the importance of the concept of state general budgets and their role in the performance of non-profit government units..

Educational institution	Iraqi University / College of Administration and Economics
University department/center	Department of Accounting
Course name/code	Government Accounting 1
Course professor	Mohammed Abdullah Ahmed
Available attendance forms	Daily attendance according to the scheduled schedule
Semester/year	Second Semester the first For the academic year 2023/2024
Number of study hours (total)	(15) study weeks, three hours per week
Date this description was prepared	10/2/2023
4. Course objectives	
خ. Introduction to the basics and concepts related to Government accounting	

- د. Determine the components of government accounting.
- ذ. Knowledge of the theories that determine the spending capacity of government units
- ر. Knowing the concepts related to the state's general budget, its objectives, types, and classification.
- ز. Knowledge of the concepts of treasuries and their formations in the government accounting system
- س. Knowledge of document control and an explanation of the concepts of expenses and revenues, methods of estimating them, and their accounting treatments

5. Learning outcomes, teaching, learning and assessment methods

A- Knowledge and understanding

A1- That the learner knows the terms used in Government accounting.

A2- That the learner understands what is meant Types of budgets and their role in the performance of government units.

A3- That knows and The learner understands The method of preparing the state's general budgets and their importance as a legal text that must be adhered to and not violated.

A4- That the learner knows and understands What is meant by cabinets and their combinations?.

A5- To know and understand the learner Documents in the government accounting system.

A6- To know and understand the learner a What is meant is the control of revenues and expenditures in the government accounting system.

A7- That the learner knows and understands the accounting treatments for revenues and expenses in the government accounting system

Teaching and learning methods

Lecture method.

Method of solving problems.

Brainstorming and its various methods.

And using learning methods such as story method, dialogue method, or brainstorming.

Evaluation methods: Monthly test the first (15), the second monthly test (15), activity and participation (5), daily tests (5)

C. The two tests The pan.

D. Objective tests.

They take the form of daily, monthly, quarterly, or final tests.

C- Thinking skills

C1-Creative thinking, critical thinking, and metacognitive thinking.

C2-Problem-centered thinking.

C3-Organizational thinking.

C4-Analytical and interpretive thinking.

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

D1-Skills related to how to apply the strategy In practice.

D2-Skills related to using scientific methods to solve problems.

D3-Skills related to transferring scientific knowledge to the surrounding community.

D4-Skills for learning how to discuss, dialogue, and persuade. Training and personal development skills later.

Evaluation method	Teaching method	Name of the unit/course or subject	hours	the week
	lecture	Basic concepts in government accounting. Requirements for designing the government accounting system	3	the first
	Lecture and daily tests	Characteristics of government units And The impact of legislation on the government accounting system, Theories that determine the conventional capacity of government units	3	the second
	lecture And style Discussion	The state budget And Characteristics and objectives of the state's general budget. Types of general budget And The concept of public debt	3	the third
	Lecture and problem solving	Expenditures and revenues in the government accounting system And Methods for estimating revenues and expenditures, preparation rules The state budget	3	the fourth
	Lecture and dialogue	Classification of the state's general budget and the stages through which the concept of allocation and financing has passed in the government accounting system	3	Fifth
		Monthly testing the first	3	VI
	Lecture and discussion	The concept of the public treasury and its formations in the government accounting system	3	Seventh
	Lecture and problem solving	The concept of the public treasury and its formations in the government accounting system	3	VIII
	Lecture and problem solving	Central government accounting system Decentralized government accounting system	3	Ninth
	Lecture with Questions	Ruqyah on documents and expenses	3	The tenth
	Lecture and dialogue	Identify the bookkeeping group used in the central and decentralized accounting system	3	eleventh
	Lecture and problem solving	Processors Accounting for expenditures and from the government financial statistics manual GFS	3	twelfth
	Lecture and problem solving	Accounting treatments for Revenues And from the government financial statistics manual GFS	3	Thirteenth
	Lecture and problem solving	Overview of International Public Sector Accounting Standards IPSAS	3	fourteenth

6. Infrastructure	Second monthly test	3	Fifteenth
Supporting books: 1)The theoretical and practical principles of government accounting with practical applications, Hassan Salloum 2001 2)Theoretical and practical principles of government accounting with applications for the Republic of Iraq, Hassan Salloum, Hossam Hassan, Karima Abbas 2022. 3)Fundamentals of Government Accounting, Asaad Al-Awad 2012. 4) International Public Sector Accounting Standards 2020		Required readings: <ul style="list-style-type: none"> ▪ Basic texts ▪ Course books ▪ Other 	
Accessing approved websites related to mathematical methods for financial and banking sciences.		Special requirements (including, for example, workshops, periodicals, software and websites)	
Attending lectures and seminars		Social services (including, for example, guest lectures, professional training, and field studies)	

Description form Governmental Accounting Course 2

The course contributes directly to the development of students in the field Government accounting And contribute to knowing its concepts and components And how to use it to address many outstanding issues Public sector units It also helps in using these Concepts As an effective tool in scientific research to obtain distinctive results.

Iraqi University / College of Administration and Economics	7. Educational institution
Department of Accounting	8. University department/center
Government accounting 2	9. Course name/code
Mohammed Abdullah Ahmed	10. Course professor
Daily attendance according to the scheduled schedule	11. Available attendance forms
The second semester of the academic year 2023/2024	12. Semester/year
(15)week Three hours of study per week	13. Number of study hours (total)
2025-2026	14. Date this description was prepared
15. Course objectives	

- ش. Knowing the concept of advances, their types, and conditions for their use.
- ص. Defining the concept of temporary advances and determining how to distinguish between their types.
- ض. Knowing the concept of employee advances, their types, and how to employ them in practical life.
- ط. Knowledge of contractors' advances and their types, knowledge of tenders and the procedures for applying them in reality
- ظ. Knowledge of permanent advances and their types, knowledge of the concept of final accounts and how to prepare them in the public sector.

16. Learning outcomes, teaching, learning and assessment methods

A- Knowledge and understanding

- A1- That the learner knows the terms used in Government accounting.
- A2- That the learner understands what is meant by Advances of working individuals.
- A3- That knows and The learner understands Temporary advances.
- A4- That the learner knows and understands what it is Permanent advances.
- A5- That the learner knows and understands what it is Secretariats and what are tenders in the public sector.
- A6- That the learner knows and understands what it is Contractors' advances and what are the final accounts.

B - Subject-specific skills

- B 1- The skill of dealing with Species Temporary advances and how to use them in practical life.
- B2- The skill of dealing with travel advances and how to apply them on the ground.
- B3- The skill of dealing with travel advances and how to apply them on the ground.
- B4- Learning skill Species Advance contractors, learn tenders and know procedures Application in practical life.
- B5- Building skills and learning what trusts are and how to prepare final accounts.
- B6- The skill of building and processing models Statistics Government

financeGFS.

Teaching and learning methods

Lecture method.

Method of solving problems.

And using learning methods such as dialogue methodAnd styleDiscussionAnd styleBrainstorming.

Evaluation methods

E. The two testsTThe pan.

F. Objective tests.

They take the form of daily, monthly, quarterly, or final tests.

C- Thinking skills

C1-Creative thinking, critical thinking, and metacognitive thinking.

C2-Problem-centered thinking.

C3-Organizational thinking.

C4-Analytical and interpretive thinking.

Teaching and learning methods

1- Using personal, linguistic, mathematical, visual, physical, natural, and social intelligence strategies.

2- Using brainstorming and its various methods.

3- Use deductive and inductive.

Evaluation methods:

Using various standards that are compatible with the objectives of learning the government accounting subject, including applied mathematical concepts and processes, using types of essay and objective tests that are compatible with the subject's vocabulary.

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

D1-Skills related to how to apply the strategyTIn practice.

D2-Skills related to using scientific methods to solve problems.

D3-Skills related to transferring scientific knowledge to the surrounding community.

D4-Skills for learning how to discuss, dialogue and persuade.

D5- Training and personal development skills later.

17. Course structure

Evaluation method	Teaching method	Name of the unit/course or subject	Required learning outcomes	hours	the week
Daily exam	lecture Problem Solving	Accounting treatments for advancesGFS, causes and conditions for the use of advances		3	the first
Daily exam	Lecture problem solving	Temporary advances		3	the second
Daily exam	lecture Problem Solving	Advances of working individuals		3	the third
Daily exam	lecture Problem Solving	Permanent advances		3	the fourth
Daily exam	lecture Problem Solving	Credit advances		3	Fifth
Daily exam	lecture Problem Solving	Accounting treatments for trusts		3	VI
----	----	First monthly test		3	Seventh
Daily exam	lecture Problem Solving	Trusts to ensure revenue collection, personal trusts		3	VIII
Daily exam	lecture Problem Solving	Accounting for the work of government negotiations, instructions for the direct implementation method, referral implementation method		3	Ninth
Daily exam	lecture Problem Solving	The concept of tenders and their procedures		3	The tenth
Daily exam	lecture Problem Solving	Accounting for government tenders, contractor advances, insurance, and work permits		3	eleventh
Daily exam	lecture Problem Solving	Accounting for government tender work and from the Government Finance Statistics ManualGFS		3	twelveth
Daily exam	lecture Problem Solving	The final accounts are understood and important		3	Thirteenth
Daily exam	lecture Problem Solving	Preparing final accounts in accordance with the requirements of the Office of Financial Supervision		3	fourteenth
-----	-----	The second monthly exam		3	Fifteenth
Final achievement test					

18. Infrastructure

Supporting books:

- 1) Fundamentals of government accounting within the framework of applications of the government finance statistics system GFSThe updated one Dr.. Asaad Muhammad Ali Wahab Al-Awwad, 2019.
- 2) The theoretical and practical principles of government accounting with practical applications, Hassan Abdel Karim Salloum, Hossam Hassan Hashem, Karima Abbas Jaeelo, third edition, 2022.
- 3) Accounting in government and private non-profit units, Degla Abdul Hussein Sheikh Abdul, Nihad Hussein Ahmed, second edition, 2023.
- 4) Governmental accounting, theoretical concepts and practical applications, Part One, Bushra Najm Abdullah, Sana Ahmed Yassin, Sahar Talal Ibrahim, first edition, 2017

Required readings:

- Basic texts
- Course books
- Other

Login to the websitesaElectronic approved method for mathematical sciencesComputer.

Special requirements (including, for example, workshops, periodicals, software, websitesaelectronic)

Attending lectures and seminars

Social services (including, for example, guest lectures, professional training, and field studies)

Course description form

1. Course Title					
Science of public finance and financial legislation					
2. Course Code					
3. Semester/year					
The second					
4. The date this description was prepared					
2025-2026					
5. Available forms of attendance					
Daily attendance according to the scheduled timetable					
6. Number of study hours (total)/number of units (total)					
(30) hours of study, two hours per week					
7. Name of the course administrator (if more than one name is mentioned)					
Name: Assistant teacher, Ahmed Ibrahim Juma Email: ahmed.al-adhami@aliraqia.edu.iq					
8. Course objectives					
Course Objectives			<p>a. Explaining the nature of public finance.</p> <p>B. Reasons for the connection between public finance and accounting and other sciences.</p> <p>T. How to prepare the general budget.</p> <p>Th. Laws related to the issuance of the general budget.</p>		
9. Teaching and learning strategies					
<ul style="list-style-type: none"> • Cooperative learning strategy. • Face-to-face learning strategy. • Online learning strategy. • Hybrid learning strategy. 		<ul style="list-style-type: none"> • Divide students into small groups to prepare reports. • Traditional lectures. • Using e-learning platforms (Google class room). • A combination of traditional and online education. 			
10. Course structure					
Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
First	2		Define the concept of public finance	Lecture & Problem Solving	Daily exam

Second	2		Overhead expenses	Lecture & Problem Solving	Daily exam
Third	2		Division of overhead expenses	Lecture & Problem Solving	Daily exam
Fourth	2		Public revenues	Lecture & Problem Solving	Daily exam
Fifth	2		Legal basis for the fee	Lecture & Problem Solving	Daily exam
Sixth	2		Definition of general loan and explaining its characteristics	Lecture & Problem Solving	Daily exam
Seventh	2		First monthly test	-	A paper exam in addition to evaluating reports
Eighth	2		Waiving the public debt resulting from the public loan	Lecture & Problem Solving	Daily exam
Ninth	2		Definition of tax and its characteristics	Lecture & Problem Solving	Daily exam
Tenth	2		Tax price	Lecture & Problem Solving	Daily exam
Eleventh	2		Economic effects of taxes	Lecture & Problem Solving	Daily exam
Twelfth	2		Public budget	Lecture & Problem Solving	Daily exam
Thirteenth	2		Stages of the general budget	Lecture & Problem Solving	Daily exam
Fourteenth	2		Direct taxes on income in Iraq	Lecture & Problem Solving	Daily exam
Fifteenth	2		Second monthly test	-	A paper exam in addition to evaluating reports

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	Science of public finance and financial legislation / Dr. Taher Al-Janabi.
References	Science of public finance and financial legislation / Dr. Taher Al-Janabi Finance and financial legislation in Iraq /

	Raed Naji
Recommended supporting books and references (scientific journals, reports....)	Scientific journals, periodicals a research in the field
Electronic references, Internet sites	Internet sites (Google, YouTube) a social media Jurisdiction

Course description form

13. Course Title					
Marketing and e-Trade					
14. Course Code					
1215 م تس					
15. Semester/year					
The first/second					
16. The date this description was prepared					
2025-2026					
17. Available forms of attendance					
Daily attendance according to the scheduled timetable					
18. Number of study hours (total)/number of units (total)					
(45) hours of study, three hours per week					
19. Name of the course administrator (if more than one name is mentioned)					
Name: prof. dr. Faiz Ghazi Abd-Lteef ALbayati Email: Faze.g.abdullateef@aliraqia.edu.iq					
20. Course objectives					
Course Objectives	<ul style="list-style-type: none"> • process is an important part of the organization's activities in achieving its goals. • Studying marketing enables the student to be qualified to work in the field of marketing and selling effectively and efficiently. • The role played by the marketing function in achieving the organization's goals. • Know the importance of the product, promotion, distribution, pricing, policies, and market structure 				
21. Teaching and learning strategies					
<ul style="list-style-type: none"> • Cooperative learning strategy. • Face-to-face learning strategy. • Online learning strategy. • Hybrid learning strategy. 	<ul style="list-style-type: none"> • Divide students into small groups to prepare reports. • Traditional lectures. • Using e-learning platforms (Google class room). • A combination of traditional and online education. 				
22. Course structure					
Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method

First	2		Introduction to marketing management - what marketing is and its definition - the importance, objectives	Lecture & Problem Solving	Daily exam
Second	2		marketing environment	Lecture & Problem Solving	Daily exam
Third	2		Marketing information system	Lecture & Problem Solving	Daily exam
Fourth	2		Components of the marketing information system	Lecture & Problem Solving	Daily exam
Fifth	2		The concept, importance and objectives of marketing research	Lecture & Problem Solving	Daily exam
Sixth	2		The concept of strategy, the importance and steps of the marketing strategy	Lecture & Problem Solving	Daily exam
Seventh	2		First monthly test	-	A paper exam in addition to evaluating reports
Eighth	2		Basic concepts of market segmentation and identifying target markets	Lecture & Problem Solving	Daily exam
Ninth	2		Product, life cycle and causes of failure	Lecture & Problem Solving	Daily exam
Tenth	2		Promotion and elements of the promotional mix	Lecture & Problem Solving	Daily exam
Eleventh	2		distribution	Lecture & Problem Solving	Daily exam
Twelfth	2		Pricing	Lecture & Problem Solving	Daily exam
Thirteenth	2		Marketing services	Lecture & Problem Solving	Daily exam
Fourteenth	2		Market segmentation	Lecture & Problem Solving	Daily exam
Fifteenth	2		Second monthly test	-	A paper exam in addition to evaluating reports

23. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

24. Learning and teaching references

Required textbooks	ادارة التسويق ، د.ثامر البكري
References	ادارة التسويق ، د.ثامر البكري
Recommended supporting books and references (scientific journals, reports....)	All books in the marketing management course are useful
Electronic references, Internet sites	Accessing websites related to marketing management

Stage Three

Course One

1 .Cost Accounting 1

2 .Corporate Accounting

3 .Unified Accounting System 1

4 .Financial Statement Analysis

5 .Financial Institutions Accounting

6 .Tax Accounting

Course Two

7 .Cost Accounting 2

8 .Advanced Financial Accounting

9 .Natural Resources Accounting

10 .Unified Accounting System 2

11 .Auditing

12 .Accounting Training

نموذج وصف المقرر

1. Course Name

Specialized Accounting Systems

2. Course Code

3. Semester/Year

First/Fourth

4. Date this description was prepared

2025-2026

5. Available forms of attendance

Daily attendance according to the scheduled schedule

6. Number of study hours (total) / Number of units (total)

(45) study hours, three hours per week

7. Name of the course supervisor (if more than one name is mentioned)

Name: Dr. Saja Akram Al-Shaikhli Email: Saja.a.abdulrazzaq@aliraqia.iq

8. Course objectives

• Course objectives

- Introduction to the basics of accounting for natural energy resources according to the scientific method and the characteristics and functions of scientific thinking.
- Introduction to the student to natural resource accounts (specialized point accounts), the most important oil accounts and their costs.
- Introduction to the student to the cost lists, oil accounts, activities in this field and extraction methods
- Introduction to the student to the nature of the accounts for fixed assets associated with oil activity

9. Teaching and learning strategies

- Cooperative learning strategy.
- Face-to-face learning strategy.
- Hybrid learning strategy.

- Dividing students into small groups to prepare reports.
- Traditional lectures.
- Combining traditional education with the use of modern teaching methods.

1. Course Structure

week	hours	Required Learning outcomes	Name of the unit or topic	Learning method	Evaluation method
first	3	Understanding, perceiving and processing	An introductory lecture introducing natural resources, their types and uses.	Discussion, dialogue and training	Daily exam or dialogues and questions
second	3	Understanding, perceiving and processing	Financial Reporting Standard No. (6): Exploration and Evaluation of Mineral Resources	Discussion, dialogue and training	Daily exam or dialogues and questions
Third	3	Understanding, perceiving and processing	Depreciating Assets and Oil – Accounting	Discussion, dialogue and training	Daily exam or dialogues and questions
Fourth	3	Understanding, perceiving and processing	Phase 1 / Exploration and Research Expenditures According to the 3 Methods of Contract Processing	Discussion, dialogue and training	Daily exam or dialogues and questions
Fifth	3	Understanding, perceiving and processing	Capitalist method / Managerial method: The method of successful efforts	Discussion, dialogue and training	Daily exam or dialogues and questions
Sixth	3	Understanding, perceiving and processing	Expiration of unprepared franchise contracts	Discussion, dialogue and training	Daily exam or dialogues and questions
Seventh	3	Understanding, perceiving and processing	First monthly test for the first semester		Paper based exam plus report evaluation
Eighth	3	Understanding, perceiving and processing	Closing of unprepared franchise contracts	Discussion, dialogue and training	Daily exam or dialogues and questions
Ninth	3	Understanding, perceiving and processing	Phase II / Costs of drilling and preparing the well for production	Discussion, dialogue and training	Daily exam or dialogues and questions
Tenth	3	Understanding, perceiving and processing	Accounting treatments for the second stage	Discussion, dialogue and training	Daily exam or dialogues and questions
Eleventh	3	Understanding, perceiving and processing	Productive contracts are running out	Discussion, dialogue and training	Daily exam or dialogues and questions
Twelfth	3	Understanding, perceiving and processing	Stage 3/ Accounting treatment of oil extraction expenses	Discussion, dialogue and training	Daily exam or dialogues and questions
Thirteenth	3	Understanding, perceiving and processing	Common costs of oil production operations	Discussion, dialogue and training	Daily exam or dialogues and questions
Fourteenth	3	Understanding, perceiving and processing	Cost Sheets and Final Accounts for Oil Companies	Discussion, dialogue and training	Daily exam or dialogues and questions
Fifteenth	3		Second monthly test for the first semester		Paper based exam plus report evaluation

10. Course Evaluation

The grade is distributed from 100 divided into 60 for the end-of-course exam, 30 for the monthly exams, and 10 for the daily oral and written exams and reports.

11. Learning and teaching resources

Required
(methodology if any

textbook

-A methodological book: Specialized Accounting by the author
-Prof. Thaer Al-Ghaban and Dr. Faiza Al-Ghaban
-Supporting books: Lectures prepared by the subject teacher supported by accounting models taken from the records of some agricultural companies
Displaying accounts and their types on a screen
Display and solving issues and problems according to the discussion
And reaching a convincing result according to the accounting perspective

Course description form

1. Course Title					
financial statements analysis					
2. Course Code					
3. Semester/year					
The /third					
4. The date this description was prepared					
2025-2026					
5. Available forms of attendance					
Daily attendance according to the scheduled timetable					
6. Number of study hours (total)/number of units (total)					
(30) hours of study, three hours per week					
7. Name of the course administrator (if more than one name is mentioned)					
Name: Assistant teacher. Mohanad Abbas Ayyash			Email: mohanad.a.ayyash@aliraqia.edu.iq		
8. Course objectives					
Course Objectives			Knowledge and understanding 1- Knowledge of financial statements analysis material 2. Understand how financial statements are analyzed 3- Learning to use financial ratios in analysis		
9. Teaching and learning strategies					
<ul style="list-style-type: none"> • Cooperative learning strategy. • Face-to-face learning strategy. • Online learning strategy. • Hybrid learning strategy. 		<ul style="list-style-type: none"> • Divide students into small groups to prepare reports. • Traditional lectures. • Using e-learning platforms (Google class room). • A combination of traditional and online education. 			
10. Course structure					
Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
First	3		- Introduction to Financial Analysis , - Types of Financial	Lectures	Daily Exam

			Analysis , - Components of Financial Analysis		
Second	3		- Business Activities , - Financial Statements Reflect Business Activities , - Additional Information	Lectures	Daily Exam
Third	3		- Analysis Tools , - Valuation Models , - Analysis in an Efficient Market	Lectures	Daily Exam
Fourth	2		- Reporting Environment m , - Statutory Financial Reports , - Factors Affecting Statutory Financial application reports	Examples:	Daily Exam
Fifth	۳		Cash Flow Analysis - Statement of Cash Flows , - Relevance of Cash , - Reporting by Activities	Lectures	Daily Exam
Sixth	۳		- Special Topics , - Direct Method	Examples:	Daily Exam
Seventh	۳		- Analyzing Operating Activities , - Analyzing Investing Activities , - Analyzing Financing Activities	Lectures	Daily Exam
Eighth	۳		- Horizontal common- size analysis , - Vertical common-size analysis	Examples:	Daily Exam
Ninth	۳		Liquidity Ratio	Lectures	Daily Exam
Tenth	۳		Financial ratio analysis -Activity Ratio		
Eleventh	3		-Profitability Ratio	Lectures	Daily Exam
Twelfth	۳		-solvency ratios	Examples:	Daily Exam
Thirteenth	۳		-Leverage Ratio	Lectures	Daily Exam
Fourteenth	3		-Project Evaluation	Examples:	Daily Exam
Fifteenth	3		Second Exam		

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
References	Text books, Book 1: Analysis and Discussion of Financial Statements by Dr. Qasim Mohsen Al-

	Hubaiti and Mr. Ziad Hashem Yahya. Book Two: Financial Statement Analysis of Dr. Saud Jiad Mashkour.
Recommended supporting books and references (scientific journals, reports....)	
Electronic references, Internet sites	nothing.

10. Course structure

Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
First	4		Introduction: The concept of companies, their types and characteristics	Lecture & Problem Solving	Daily exam
Second	4		Accounting treatments for capital formation in joint liability companies	Lecture & Problem Solving	Daily exam
Third	4		Accounting treatments for partners' current accounts and related operations	Lecture & Problem Solving	Daily exam
Fourth	4		Financial statements of joint liability companies and distribution of profits and losses among partners	Lecture & Problem Solving	Daily exam
Fifth	4		Accounting treatments for increasing capital in joint liability companies - joining a partner through purchase	Lecture & Problem Solving	Daily exam
Sixth	4		Accounting treatments for increasing capital in joint-venture companies - joining an investment partner	Lecture & Problem Solving	Daily exam
Seventh	4		The first monthly test for the first semester	-	A paper exam in addition to evaluating reports
Eighth	4		Accounting treatments for capital reduction in joint liability companies - partner withdrawal	Lecture & Problem Solving	Daily exam
Ninth	4		Accounting treatments for liquidation of joint liability companies	Lecture & Problem Solving	Daily exam
Tenth	4		Accounting treatments for capital formation in joint-stock companies	Lecture & Problem Solving	Daily exam
Eleventh	4		Accounting treatments for receiving uncollected	Lecture & Problem Solving	Daily exam

			installments from shareholders and treating payment shortfalls		
Twelfth	4		Financial statements of joint-stock companies and distribution of profits to shareholders	Lecture & Problem Solving	Daily exam
Thirteenth	4		Accounting treatments for liquidation of joint stock companies	Lecture & Problem Solving	Daily exam
Fourteenth	4		Accounting treatments for bond issuance	Lecture & Problem Solving	Daily exam
Fifteenth	4		The second monthly test for the first semester	-	A paper exam in addition to evaluating reports

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
References	<p>الكتب الداعمة:</p> <p>(١) المشهداني، بشرى نجم عبد الله، الجنابي، عامر محمد سلمان، التميمي، عباس حميد يحيى، المحاسبة المالية المتقدمة وفق اطار ifrs، الطبعة الثانية، مطبعة دار الاندلس، العراق، ٢٠٢١.</p> <p>(٢) عبد الله، خالد امين، محاسبة الشركات – الأشخاص والأموال، معهد الدراسات المصرفية، عمان، دار وائل للنشر والتوزيع، ٢٠٠٢.</p> <p>(٣) حنان، رضوان حلوة وأبو الشعر، أنظمة محاسبة مالية متخصصة- مدخل النظم وتطبيقاتها العملية، اثناء للنشر والتوزيع - الاردن، ٢٠١٠.</p>
Recommended supporting books and references (scientific journals, reports....)	nothing.
Electronic references, Internet sites	nothing.

Course description form

1. Course Title					
Tax Accounting					
2. Course Code					
3. Semester/year					
The first/third					
4. The date this description was prepared					
2025-2026					
5. Available forms of attendance					
Daily attendance according to the scheduled timetable					
6. Number of study hours (total)/number of units (total)					
(60) hours of study, Four hours per week					
7. Name of the course administrator (if more than one name is mentioned)					
Name: Teacher Khaldoun Salman Mohammed			Email: khaldoun.s.mohammed@aliraqia.edu.iq		
8. Course objectives					
Course Objectives			<p>Definition of the basics of tax accounting and related issues.</p> <ul style="list-style-type: none"> • The concept of tax, its objectives, rules and legal basis • Tax evasion and its causes, tax avoidance, double taxation and its types, types of taxes and the tax structure in Iraq • Accounting treatments related to real estate tax. • Accounting treatments related to salary and wages tax. 		
9. Teaching and learning strategies					
<ul style="list-style-type: none"> • Cooperative learning strategy. • Face-to-face learning strategy. • Online learning strategy. • Hybrid learning strategy. 		<ul style="list-style-type: none"> • Divide students into small groups to prepare reports. • Traditional lectures. • Using e-learning platforms (Google class room). • A combination of traditional and online education. 			
10. Course structure					
Week	Hours	Required	Name of the unit	Learning	Evaluation

		learning outcomes	or topic	method	method
First	٣	The concept of tax, its objectives, rules and legal basis	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Second	٣	Tax evasion, its causes, tax avoidance, double taxation and its types	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Third	٣	Types of taxes and tax structure in Iraq	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fourth	٣	The concept of tax accounting and the components of the tax system	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fifth	٣	Taxable income in Iraqi tax legislation	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Sixth	٣	Tax Scope and Tax Annuality	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Seventh	٣	Allowances, exemptions and tax rate	Lecture and problem solving	-	A paper exam in addition to evaluating reports
Eighth	٣	Costs related to the taxpayer's economic activity	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Ninth	٣	Downloads and losses	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Tenth	٣	First Monthly Exam			Daily exam
Eleventh	٣	Methods of Estimating Taxable Income	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Twelfth	٣	Tax Inspection	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Thirteenth	٣	Real Estate Tax	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fourteenth	٣	Plot Tax	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fifteenth	٣	Second Monthly Exam		-	A paper exam in addition to evaluating reports

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
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References Tax Accounting Book, Authored by: Professor Saud Jaid 2021 Tax Accounting Book, Professor Dr. Muhammad Halou Al-Khorasan 2020	
Recommended supporting books and references (scientific journals, reports....)	nothing.
Electronic references, Internet sites	nothing.

نموذج وصف المقرر

1. Course Name					
Accounting in financial institutions					
2. رمز المقرر					
3. Semester / Year					
FIRST/THERD					
4. The history of preparation of this description					
2025-2026					
5. Available Attendance Forms					
Daily attendance according to schedule					
6. Number of Credit Hours (Total) / Number of Units (Total(
(٤٥)study hours at three hours per week					
7. Course administrator's name (if more than one name(
NAME :ass.proof.dr. ilham mohameed : الإيميل iiham.ismael@aliraqia.edu.iq					
8. Course Objectives					
<p>Introducing the basics of accounting in financial institutions and the features and functions of scientific thinking. Identify and diversify ideas about accounting in specialized institutions. Statement of the orientations of international standards towards the development of accounting in financial institutions. C- Applied description of accounting practices in financial institutions</p>				<p>Course Objectives</p>	
Teaching and Learning Strategies .٩					
<ul style="list-style-type: none"> • Divide students into small groups to make reports. • Traditional lectures. • Using e-learning platforms (Google class room) • Combine traditional and online education. 				<p>Cooperative learning strategy. Face-to-face learning strategy. Online learning strategy. Hybrid Learning Strategy.</p>	
Course Structure .١٠					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily exam	Lecture	Accounting in		3	1

	and problem solving	banking activity - an introduction to the nature of banking activity and types of banks			
Daily exam	Lecture and problem solving	Fund Secretariat Section (Local Currency - Foreign Currency)		3	2
Daily exam	Lecture and problem solving	Current Accounts Receivable and Payable Section		3	3
Daily exam	Lecture and problem solving	Fixed Cash Deposits and Savings Section		3	4
Daily exam	Lecture and problem solving	Commercial Papers Section (Discounted Bills and (Remittances		3	5
Daily exam	Lecture and problem solving	Internal Remittances, Foreign Remittances, Travelers' Cheques and Travelers' Cheques Section		3	6
Daily exam	Lecture and problem solving	Documentary Credits Section		3	7
Daily exam	Lecture and problem solving	Letters of Guarantee Section		3	8
Paper exam in addition to evaluation	-----	First Semester Exam		3	9

of reports					
Daily exam	Lecture and problem solving	Recording Reconciliations and Final Accounts in Banks		3	10
Daily exam	Lecture and problem solving	Accounting in insurance companies: the nature of insurance companies - the accounting system in insurance companies		3	11
Daily exam	Lecture and problem solving	Accounting treatments for the expenses and revenues of insurance operations with examples		3	12
Daily exam	Lecture and problem solving	Accounting treatments for investments and reserves in insurance companies		٢	13
Daily exam	Lecture and problem solving	Credit Adjustments and Final Accounts of Insurance Companies		3	14
Paper exam in addition to evaluation of reports	-	Second monthly test for the first semester		3	15

Course Evaluation .١١

The grade is distributed from 100 divided to 60 end-of-course exams, 40 endeavors divided into: and 30 for monthly exams 10 for daily oral and written exams and reports

Learning and Teaching Resources .١٢	
Prof. Thaer Ghabban and Faira Ghabban 2010	(Required textbooks (methodology, if any
Abbas Al Ukaili 2019	(Main references (sources
SB International Standards Publications	Recommended books and references (scientific (...journals, reports
	Electronic References, Websites

Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
First	4		The concept of corporate merger - its reasons and types	Lecture & Problem Solving	Daily exam
Second	4		Accounting treatments for corporate mergers - stock acquisition	Lecture & Problem Solving	Daily exam
Third	4		Accounting treatments for corporate mergers - asset acquisition	Lecture & Problem Solving	Daily exam
Fourth	4		Stock Acquisition Accounting Processors - Cost and Ownership Methods	Lecture & Problem Solving	Daily exam
Fifth	4		The concept of operating sectors (departments) and the requirements for reporting their work	Lecture & Problem Solving	Daily exam
Sixth	4		The concept of branches, their types, and the importance of accounting for their work	Lecture & Problem Solving	Daily exam
Seventh	4		First monthly test	-	A paper exam in addition to evaluating reports
Eighth	4		Accounting treatment for internal branches - the central method	Lecture & Problem Solving	Daily exam
Ninth	4		Accounting treatment for internal branches - the decentralized method	Lecture & Problem Solving	Daily exam
Tenth	4		Reconciliation of current accounts (branch current and center current)	Lecture & Problem Solving	Daily exam
Eleventh	4		The concept of revenue and the basis of its recognition	Lecture & Problem Solving	Daily exam
Twelfth	4		Problems of foundations and revenue recognition from the point of view of the principal and the agent	Lecture & Problem Solving	Daily exam
Thirteenth	4		Problems of basis and revenue recognition - from installment sales	Lecture & Problem Solving	Daily exam
Fourteenth	4		Problems of basis and revenue recognition -	Lecture & Problem Solving	Daily exam

			from installment sales	Solving	
Fifteenth	4		Second monthly test	-	A paper exam in addition to evaluating reports
22. Course evaluation					
The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.					
23. Learning and teaching references					
Required textbooks			nothing.		
References			<p>الكتب الداعمة:</p> <p>(١) المشهداني، بشرى نجم عبد الله، الجنابي، عامر محمد سلمان، التميمي، عباس حميد يحيى، المحاسبة المالية المتقدمة وفق اطار ifrs، الطبعة الثانية، مطبعة دار الاندلس، العراق، ٢٠٢١.</p> <p>(٢) عبد الله، خالد امين، محاسبة الشركات – الأشخاص والأموال، معهد الدراسات المصرفية، عمان، دار وائل للنشر والتوزيع، ٢٠٠٢.</p> <p>(٣) حنان، رضوان حلوة وأبو الشعر، أنظمة محاسبة مالية متخصصة- مدخل النظم وتطبيقاتها العملية، اثناء للنشر والتوزيع - الاردن، ٢٠١٠.</p>		
Recommended supporting books and references (scientific journals, reports....)			nothing.		
Electronic references, Internet sites			nothing.		

Stage Four

First Course

1–International Accounting

2–Specialized Accounting

3–Management Accounting 1

4–Advanced Cost Accounting 1

5–Methods and Ethics of Scientific Research

6–International Auditing Standards

Second Course

1–International Financial Reporting Standards

2–Accounting Theory

3–Accounting Information Systems

4–Management Accounting 2

5–Advanced Cost Accounting 2

6–Graduation Research

نموذج وصف المقرر

1. Course Name

Specialized Accounting Systems

2. Course Code

3. Semester/Year

First/Fourth

4. Date this description was prepared

2025-2026

5. Available forms of attendance

Daily attendance according to the scheduled schedule

6. Number of study hours (total) / Number of units (total)

(45) study hours, three hours per week

7. Name of the course supervisor (if more than one name is mentioned)

Name: Dr. Saja Akram Al-Shaikhli Email: Saja.a.abdulrazzaq@aliraqia.iq

8. Course objectives

• Course objectives

- Introduction to the basics of accounting for natural energy resources according to the scientific method and the characteristics and functions of scientific thinking.
- Introduction to the student to natural resource accounts (specialized point accounts), the most important oil accounts and their costs.
- Introduction to the student to the cost lists, oil accounts, activities in this field and extraction methods
- Introduction to the student to the nature of the accounts for fixed assets associated with oil activity

9. Teaching and learning strategies

- Cooperative learning strategy.
- Face-to-face learning strategy.
- Hybrid learning strategy
-
-
-
-
-

- Dividing students into small groups to prepare reports.
- Traditional lectures.
- Combining traditional education with the use of modern teaching methods.

10. Course Structure

week	hours	Required Learning outcomes	Name of the unit or topic	Learning method	Evaluation method
first	3	Understanding, perceiving and processing	An introductory lecture introducing natural resources, their types and uses.	Discussion, dialogue and training	Daily exam or dialogues and questions
second	3	Understanding, perceiving and processing	Financial Reporting Standard No. (6): Exploration and Evaluation of Mineral Resources	Discussion, dialogue and training	Daily exam or dialogues and questions
Third	3	Understanding, perceiving and processing	Depreciating Assets and Oil – Accounting	Discussion, dialogue and training	Daily exam or dialogues and questions
Fourth	3	Understanding, perceiving and processing	Phase 1 / Exploration and Research Expenditures According to the 3 Methods of Contract Processing	Discussion, dialogue and training	Daily exam or dialogues and questions
Fifth	3	Understanding, perceiving and processing	Capitalist method / Managerial method: The method of successful efforts	Discussion, dialogue and training	Daily exam or dialogues and questions
Sixth	3	Understanding, perceiving and processing	Expiration of unprepared franchise contracts	Discussion, dialogue and training	Daily exam or dialogues and questions
Seventh	3	Understanding, perceiving and processing	First monthly test for the first semester		Paper based exam plus report evaluation
Eighth	3	Understanding, perceiving and processing	Closing of unprepared franchise contracts	Discussion, dialogue and training	Daily exam or dialogues and questions
Ninth	3	Understanding, perceiving and processing	Phase II / Costs of drilling and preparing the well for production	Discussion, dialogue and training	Daily exam or dialogues and questions
Tenth	3	Understanding, perceiving and processing	Accounting treatments for the second stage	Discussion, dialogue and training	Daily exam or dialogues and questions
Eleventh	3	Understanding, perceiving and processing	Productive contracts are running out	Discussion, dialogue and training	Daily exam or dialogues and questions
Twelfth	3	Understanding, perceiving and processing	Stage 3/ Accounting treatment of oil extraction expenses	Discussion, dialogue and training	Daily exam or dialogues and questions
Thirteenth	3	Understanding, perceiving and processing	Common costs of oil production operations	Discussion, dialogue and training	Daily exam or dialogues and questions
Fourteenth	3	Understanding, perceiving and processing	Cost Sheets and Final Accounts for Oil Companies	Discussion, dialogue and training	Daily exam or dialogues and questions
Fifteenth	3		Second monthly test for the first semester		Paper based exam plus report evaluation

11. Course Evaluation

The grade is distributed from 100 divided into 60 for the end-of-course exam, 30 for the monthly exams, and 10 for the daily oral and written exams and reports.

12. Learning and teaching resources

Required
(methodology if any

textbook

- A methodological book: Specialized Accounting by the author
 - Prof. Thaer Al-Ghaban and Dr. Faiza Al-Ghaban
 - Supporting books: Lectures prepared by the subject teacher supported by accounting models taken from the records of some agricultural companies
- Displaying accounts and their types on a screen
- Display and solving issues and problems according to the discussion
- And reaching a convincing result according to the accounting perspective

Course Description Form

1. Course Name:					
MANAGERIAL ACCOUNTING / 1					
2. Course Code:					
1440 MAD1					
3. Semester / Year:					
First / Fourth					
4. Description Preparation Date:					
2025-2026					
5. Available Attendance Forms:					
Daily attendance as per schedule					
6. Number of Credit Hours (Total) / Number of Units (Total)					
64 hours at a rate of 4 hours per week					
7. Course administrator's name (mention all, if more than one name)					
Name: Assis. Prof. Dr. Iman Shaker Mohammed Email: iman.alridha@aliraqia.edu.iq					
8. Course Objectives					
Course Objectives	<ul style="list-style-type: none"> • The student will be familiar with the concept of management accounting, its Characteristics and objectives. • The student will be familiar with management accounting methods and cost behavior with volume and profitability: Cost behavior. • The student will link cost, volume, and profit and distinguish between appropriate and inappropriate costs for decision-making. 				
9. Teaching and Learning Strategies					
Strategy	Lectures, discussions, applications, solved examples.				
10. Course Structure					
Week	Hours	Required	Unit or subject	Learning	Evaluation

		Learning Outcomes	name	method	method
First	4		Basics and Concepts Management	Accounting Lecture And Discussion	Daily Exam
Second	ξ		Classification of overhead costs: period costs, product costs, fixed variable costs, direct indirect costs, distinguishing between costs and revenues, opportunity cost, sunk costs	Lecture and Solving Examples	Daily Exam
Third	ξ		Classification of overhead costs: period costs, product costs, fixed variable costs, direct and indirect costs, distinguishing between costs and revenues, opportunity cost, sunk costs	Lecture .Discussion And Solving Examples	Daily Exam
Fourth	ξ		Cost Behavior and Estimation Costs Cost Function	Lecture and Discussion	Daily Exam
Fifth	ξ		Cost-Volume-Profit Analysis Basics: Break-Even Analysis Break-Even Calculation Return on Contribution Contribution Return Ratio Break-Even Point Application and Examples	Lecture .Discussion And Solving Examples	Daily Exam
Sixth	ξ		Cost-Volume-Profit Analysis Basics: Break-Even Analysis Break-Even Calculation Return on Contribution Contribution Return Ratio Break-Even Point Application and Examples	Lecture .Discussion And Solving Examples	Daily Exam
Seventh	ξ		Importance of contribution return: chart Cost-volume profit analysis, Target profit Margin of safety, Operating leverage,	Lecture .Discussion And Solving Examples	Daily Exam
Eighth	ξ		Sales mix concept, the definition of the Sales mix, and break-even analysis Sales mix and return Contribution per unit	Lecture .Discussion And Solving Examples	Daily Exam
Ninth	ξ		First-semester exam		
Tenth	ξ		Relevant information making: Decisions: Making Decision to make and sell, add And cancel a production line	Lecture .Discussion And Solving Examples	Daily Exam
Eleventh	ξ		Relevant information and making: Decisions: Making Decision to make and add And cancel a product	Lecture .Discussion And Solving Examples	Daily Exam

			line		
Twelfth	ξ		Relevant information and making: Decisions: Making Decision to make and add And cancel a product line	Lecture .Discussion And Solving Examples	Daily Exam
Thirteenth	ξ		Accept or reject orders Special orders	Lecture .Discussion And Solving Examples	Daily Exam
Fourteenth	ξ		Accept or reject orders Special orders	Lecture .Discussion And Solving Examples	Daily Exam
Fifteenth	ξ		Deciding to allocate scarce resources: decisions to keep or exclude	Lecture .Discussion And Solving Examples	Daily Exam
Sixteenth	ξ		Second-semester exam		

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc. as follows:

30% midterm exam.

10% activity.

60% final exam.

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	MANAGERIAL ACCOUNTING
Main references (sources)	MANAGERIAL ACCOUNTING
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description form

1. Course Title					
Methods and ethics of scientific research					
2. Course Code					
3. Semester/year					
The first/forth					
4. The date this description was prepared					
2025-2026					
5. Available forms of attendance					
Daily attendance according to the scheduled timetable					
6. Number of study hours (total)/number of units (total)					
(30) hours of study, two hours per week					
7. Name of the course administrator (if more than one name is mentioned)					
Name: Prof. Dr. Saifaldin Hasim Kamar			Email: saifaldin.h.kamar@aliraqia.edu.iq		
8. Course objectives					
Course Objectives			<ul style="list-style-type: none"> An introduction to the basics of the scientific method and the characteristics and functions of scientific thinking. Determine the steps of the scientific method. hypothesis and how to formulate them. Scientific research tools: samples, questionnaire, interview, ... Employing statistical methods in analysis. Presenting and writing the research. 		
9. Teaching and learning strategies					
<ul style="list-style-type: none"> Cooperative learning strategy. Face-to-face learning strategy. Online learning strategy. Hybrid learning strategy. 		<ul style="list-style-type: none"> Divide students into small groups to prepare reports. Traditional lectures. Using e-learning platforms (Google class room). A combination of traditional and online education. 			
10. Course structure					
Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method

First	2		Science, the goals of science, assumptions of science, the scientific method, assumptions of the scientific method, types of the scientific research	Lecture & Problem Solving	Daily exam
Second	2		Scientific research methodology, benefits of learning scientific research methods, conditions for scientific research and principles of scientific thinking, characteristics of scientific thinking	Lecture & Problem Solving	Daily exam
Third	2		Steps of the scientific method, research problem: sources for obtaining the problem, defining the problem, formulating the problem, criteria for formulating the problem, criteria for evaluating the research problem	Lecture & Problem Solving	Daily exam
Fourth	2		The importance of research, research objectives, previous studies and research, collecting and recording information	Lecture & Problem Solving	Daily exam
Fifth	2		Hypotheses: How to formulate hypotheses: When is the hypothesis accepted? Characteristics of good hypotheses: The importance of using hypotheses: Testing the validity of hypotheses	Lecture & Problem Solving	Daily exam
Sixth	2		Reaching and disseminating results. Tools (methods) of scientific research: samples	Lecture & Problem Solving	Daily exam
Seventh	2		First monthly test	-	A paper exam in addition to evaluating reports
Eighth	2		Reaching and disseminating results. Tools (methods) of scientific research: questionnaire	Lecture & Problem Solving	Daily exam

Ninth	2		Reaching and disseminating results. Tools (methods) of scientific research: interview, observation	Lecture & Problem Solving	Daily exam
Tenth	2		Method of presenting and writing research: language, grammar, punctuation	Lecture & Problem Solving	Daily exam
Eleventh	2		Uses of letters, tables, figures, charts, drawings, etc.	Lecture & Problem Solving	Daily exam
Twelfth	2		Statistical methods and use of computers	Lecture & Problem Solving	Daily exam
Thirteenth	2		Method of referring to references within the research (scientific citation)	Lecture & Problem Solving	Daily exam
Fourteenth	2		List of references	Lecture & Problem Solving	Daily exam
Fifteenth	2		Second monthly test	-	A paper exam in addition to evaluating reports

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
References	<p>(١) أبو سليمان، عبد الوهاب إبراهيم، كتابة البحث العلمي صياغة جديدة، الطبعة التاسعة، مكتبة الرشد- ناشرون، المملكة العربية السعودية، ٢٠٠٥.</p> <p>(٢) البلداوي، عبد الحميد عبد المجيد، أساليب البحث العلمي والتحليل الإحصائي التخطيط للبحث وجمع البيانات يدوياً وباستخدام برنامج spss، عمان، دار الشروق، ٢٠٠٧.</p> <p>(٣) زكريا، فؤاد، التفكير العلمي، المجلس الوطني للثقافة والفنون والآداب- الكويت، ١٩٧٨.</p> <p>(٤) الضامن، منذر، أساسيات البحث العلمي، عمان: دار المسيرة للنشر والتوزيع، ٢٠١٦.</p> <p>(٥) العزاوي، رحيم يونس كرو، مقدمة في منهج البحث العلمي، الطبعة الأولى، دار دجلة، المملكة الأردنية الهاشمية، ٢٠٠٧.</p> <p>عقيل، عقيل حسين، خطوات البحث العلمي من تحديد المشكلة إلى تفسير النتيجة، دار ابن كثير، ٢٠١٢.</p>
Recommended supporting books and references	nothing.

(scientific journals, reports....)	
Electronic references, Internet sites	nothing.

نموذج وصف المقرر

1. Course Name					
Accounting theory					
2. رمز المقرر					
3. Semester / Year					
Second/Fourth					
4. The history of preparation of this description					
2025-2026					
5. Available Attendance Forms					
Daily attendance according to schedule					
6. Number of Credit Hours (Total) / Number of Units (Total(
(٤٥)study hours at three hours per week					
7. Course administrator's name (if more than one name(
الإيميل : iiham.ismael@aliraqia.edu.iq : الاسم: ass.proof.dr. ilham mohameed					
8. Course Objectives					
<p>Introducing the basics of accounting theory and the features and functions of scientific thinking. Identify and diversify ideas about accounting theories. Accounting assumptions and how to formulate them. Describe the approaches to the formulation of accounting theory</p>			<p>Course Objectives</p>		
9. Teaching and Learning Strategies					
<ul style="list-style-type: none"> • Divide students into small groups to make reports. • Traditional lectures. • Using e-learning platforms (Google class room) • Combine traditional and online education. 			<p>Cooperative learning strategy. Face-to-face learning strategy. Online learning strategy. Hybrid Learning Strategy.</p>		
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily exam	Lecture and problem	An introductory lecture and		3	1

	solving	giving an overview of accounting theory, history and development			
Daily exam	Lecture and problem solving	The nature of accounting and its use and the nature of accounting theory		3	2
Daily exam	Lecture and problem solving	The need to build accounting theory		3	3
Daily exam	Lecture and problem solving	Traditional approaches to building accounting theory		3	4
Daily exam	Lecture and problem solving	The authoritarian approach to building accounting theory		3	5
Daily exam	Lecture and problem solving	Conceptual Framework for Accounting and Financial Reporting - Objectives and Concepts		3	6
Daily exam	Lecture and problem solving	The structure of accounting theory - accounting objectives, concepts and assumptions		3	7
Daily exam	Lecture and problem solving	The structure of accounting		3	8

		theory - accounting principles			
Paper exam in addition to evaluation of reports	-----	First Semester Exam		3	9
Daily exam	Lecture and problem solving	Behavioral approach to building accounting theory		3	10
Daily exam	Lecture and problem solving	Introduction to events to build accounting theory		3	11
Daily exam	Lecture and problem solving	Descriptive (realistic) approach to building accounting theory		3	12
Daily exam	Lecture and problem solving	Fundamentals of Accounting Measurement - Fair Value		٢	13
Daily exam	Lecture and problem solving	بدائل القياس المحاسبي ونماذج تحديد الدخل		3	14
Paper exam in addition to evaluation of reports	-	Second monthly test for the first semester		3	15

11. Course Evaluation

The grade is distributed from 100 divided to 60 end-of-course exams, 40 endeavors divided into: and 30 for monthly exams 10 for daily oral and written exams and reports

12. Learning and Teaching Resources

Balqawi 2009	(Required textbooks (methodology, if any
Mehdi Shirazi 1990 -١ Tabaiba 2016 -٢	(Main references (sources

Sayed Atta Amin 2009	Recommended books and references (scientific (...journals, reports
	Electronic References, Websites

Course description form

1. Course Title					
Accounting Information Systems					
2. Course Code					
3. Semester/year					
The Second/Fourth					
4. The date this description was prepared					
2025-2026					
5. Available forms of attendance					
Daily attendance according to the scheduled timetable					
6. Number of study hours (total)/number of units (total)					
(45) hours of study, three hours per week					
7. Name of the course administrator (if more than one name is mentioned)					
Name: Assistant lect. Mahdi Abbas Abadi			Email: mahdi.lbadi@aliraqia.edu.iq		
8. Course objectives					
Course Objectives			<ul style="list-style-type: none"> • a. Understand and apply accounting information system development techniques. • B. Mastering database modeling skills. • T. Accounting information system analysis. • Steps to design an accounting information system. 		
9. Teaching and learning strategies					
<ul style="list-style-type: none"> • Cooperative learning strategy. • Face-to-face learning strategy. • Online learning strategy. • Hybrid learning strategy. 			<ul style="list-style-type: none"> • Divide students into small groups to prepare reports. • Traditional lectures. • Using e-learning platforms (Google class room). • A combination of traditional and online education. 		
10. Course structure					
Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
First	3		The concept of accounting information system	Lecture & Problem Solving	Daily exam
Second	3		Elements of an	Lecture &	Daily exam

			accounting information system	Problem Solving	
Third	3		Objectives of the accounting information system	Lecture & Problem Solving	Daily exam
Fourth	3		Components of an accounting information system	Lecture & Problem Solving	Daily exam
Fifth	3		Types of accounting information systems	Lecture & Problem Solving	Daily exam
Sixth	3		Accounting information system development techniques	Lecture & Problem Solving	Daily exam
Seventh	3		First monthly test	-	A paper exam in addition to evaluating reports
Eighth	3		Database models for accounting information system	Lecture & Problem Solving	Daily exam
Ninth	3		Data processing techniques for accounting information system	Lecture & Problem Solving	Daily exam
Tenth	3		Analysis of accounting information system	Lecture & Problem Solving	Daily exam
Eleventh	3		Accounting information system design concept	Lecture & Problem Solving	Daily exam
Twelfth	3		Steps to design an accounting information system	Lecture & Problem Solving	Daily exam
Thirteenth	3		Revenue cycle	Lecture & Problem Solving	Daily exam
Fourteenth	3		Expenditure cycle	Lecture & Problem Solving	Daily exam
Fifteenth	3		Second monthly test	-	A paper exam in addition to evaluating reports

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks

nothing.

References

الكتب الداعمة:
نظم المعلومات المحاسبية، مجموعة مؤلفين، دار

	الفكر، ٢٠١٥ Marshall B. Romney et al , FIFTEENTH EDITION GLOBAL EDITION , 2021.
Recommended supporting books and references (scientific journals, reports....)	nothing.
Electronic references, Internet sites	nothing.

Course description form

1. Course Title					
Advanced Cost Accounting 1					
2. Course Code					
3. Semester/year					
The first/ Fourth					
4. The date this description was prepared					
2025-2026					
5. Available forms of attendance					
Daily attendance according to the scheduled timetable					
6. Number of study hours (total)/number of units (total)					
(60) hours of study, Four hours per week					
7. Name of the course administrator (if more than one name is mentioned)					
Name: Dr.Amer D Alaboose Email: ameralabusi@gmail.com					
8. Course objectives					
Course Objectives			Advanced Cost Accounting		
			Static costing Introduction to cost accumulations method Flexible budget and overhead control Accounting procedure the partial plan method and the comprehensive		
9. Teaching and learning strategies					
<ul style="list-style-type: none"> • Cooperative learning strategy. • Face-to-face learning strategy. • Online learning strategy. • Hybrid learning strategy. 		<ul style="list-style-type: none"> • Divide students into small groups to prepare reports. • Traditional lectures. • Using e-learning platforms (Google class room). • A combination of traditional and online education. 			
10. Course structure					
Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
First	4	Static budget	Lecture and problem solving	Lecture & Problem Solving	Daily exam

Second	4	Flexible budget	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Third	4	Flexible budget	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fourth	4	Static costing Introduction to cost accumulations method	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fifth	4	Standard costing Variances analysis	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Sixth	4	Flexible budget and overhead control	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Seventh	4	Fares Monthly Exam	Lecture and problem solving	-	A paper exam in addition to evaluating reports
Eighth	4	Overhead cost	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Ninth	4	Overhead cost Variances analysis	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Tenth	4	Exercises and practices for Overhead variances	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Eleventh	4	Stander costing	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Twelfth	4	Accounting procedure	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Thirteenth	4	Accounting procedure the partial plan method	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fourteenth	4	Accounting procedure the partial plan method and the comprehensive	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fifteenth	4	Second Monthly Exam		-	A paper exam in addition to evaluating reports

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
Advanced Cost Accounting Dr.Salah M Alkawaz 2020 and 2022	
Recommended supporting books and references	nothing.

(scientific journals, reports....)	
Electronic references, Internet sites	nothing.

Course description form

1. Course Title					
Advanced Cost Accounting					
2. Course Code					
3. Semester/year					
The second/ Fourth					
4. The date this description was prepared					
2025-2026					
5. Available forms of attendance					
Daily attendance according to the scheduled timetable					
6. Number of study hours (total)/number of units (total)					
(60) hours of study, Four hours per week					
7. Name of the course administrator (if more than one name is mentioned)					
Name: Dr.Amer D Alaboose Email: ameralabusi@gmail.com					
8. Course objectives					
Course Objectives			Advanced Cost Accounting		
			Static costing Introduction to cost accumulations method Flexible budget and overhead control Accounting procedure the partial plan method and the comprehensive		
9. Teaching and learning strategies					
<ul style="list-style-type: none"> • Cooperative learning strategy. • Face-to-face learning strategy. • Online learning strategy. • Hybrid learning strategy. 		<ul style="list-style-type: none"> • Divide students into small groups to prepare reports. • Traditional lectures. • Using e-learning platforms (Google class room). • A combination of traditional and online education. 			
10. Course structure					
Week	Hours	Required learning outcomes	Name of the unit or topic	Learning method	Evaluation method
First	4	Cost allocation traditional and activity based	Lecture and problem solving	Lecture & Problem Solving	Daily exam

Second	4	Activity based costing an introduction	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Third	4	Exercises and practices for ABC	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fourth	4	Inventory management	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fifth	4	Just in time	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Sixth	4	Simplified costing methods	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Seventh	4	Fares Monthly Exam	Lecture and problem solving	-	A paper exam in addition to evaluating reports
Eighth	4	Backflush costing	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Ninth	4	Exercises and practices for jit	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Tenth	4	Exercises and practices for jit	Lecture and problem solving		Daily exam
Eleventh	4	Sales variance analysis	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Twelfth	4	Joint products and by products	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Thirteenth	4	Joint cost basics	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fourteenth	4	Split off points	Lecture and problem solving	Lecture & Problem Solving	Daily exam
Fifteenth	4	Second Monthly Exam		-	A paper exam in addition to evaluating reports

11. Course evaluation

The grade is distributed out of 100, with 60 allocated to the final exam, 20 to monthly exams, and 20 to daily oral and written exams, as well as reports.

12. Learning and teaching references

Required textbooks	nothing.
Advanced Cost Accounting Dr.Salah M Alkawaz 2020 and 2022	
Recommended supporting books and references (scientific journals, reports....)	nothing.

Electronic references, Internet sites

nothing.