



Iraq

Ministry of Higher Education and Scientific Research

Farabi University

College of Business and Economics

Department of Accounting and Banking Sciences

Academic Program Description

Department of Accounting and Banking Sciences

Academic Year 2024-2025

Iraq-Baghdad-Al-Masafi Street

alfarabiuc.edu.iq

Academic Program Description

University Name: Al-Farabi University

College : College of Business and Economics

Scientific Department: Accounting and Banking Sciences

Academic or Professional Program Name: Bachelor of Accounting and Banking Sciences

Final Certificate Name: Bachelor of Accounting and Banking Sciences

Study System: Courses + Bologna

Description Preparation Date: 1/10/2024

File filled: 1/6/2025

Signature:

Scientific Assistant: Prof. Dr.
Mazen Samir Al-Hakim

Date:

Signature:

Head of department: Prof. Dr.
Hana Abdel Ghaffar Hammoud

Date:

The file was checked by the Division of Quality Assurance and University Performance

Name of the Director of the Division of Quality Assurance and University Performance :

Date :

June 25th, 2025

Signature

Signature

Approval of the President of Al-Farabi University

Dr. Muhannad Mahdi Aljubouri



1. Program Vision

The strategic vision of the Department of Accounting and Banking Sciences is to give a clear picture of the objectives of the department and the ways to achieve this through the preparation and provision of study programs and high-level educational services, inspired by the university's directions to be a leading digital university in the academic community and excellence in the field of accounting and banking sciences and keep pace with scientific and technological developments in a way that contributes to community service and the application of modern practical developments in the curricula related to the department's main specializations.

2. Program Mission

Providing high-quality academic programs in line with scientific and technological development at the local, regional and global levels, active participation in the development of these technologies and continuous improvement of various subjects at various academic levels, in a way that enhances the professionalism of future outputs, whether the graduate works in the public or private sector.

3. Program Objectives

Preparing specialized professional cadres capable of innovation and a high degree of science, knowledge and experience in the fields of accounting and banking management to be successful business managers in their business centers in the future through their work in various economic sectors and enable them to make optimal use of the department's facilities and resources and develop them in accordance with the approved standards, which are embodied through:

- 1. Providing educational programs of high quality sobriety, strength and knowledge to prepare future generations.**
- 2. Providing curricula that are consistent with developments in the**

world.

3. Creating experienced and efficient elements that suit the work environment and provide them with opportunities.
4. Developing students' activities and developing their desires and skills by opening training courses and counseling programs.
5. Supporting the scientific research of students and faculty members with the rapid changes in modern technology in the outside world.
6. Using digital programming in educational curricula to reach high accuracy and robust results.

4. Program Accreditation

Does the program have program accreditation? And from which side?

The department is recognized by the Sectoral Committee of the Faculties of Administration and Economics at the Ministry of Higher Education and Scientific Research and seeks program accreditation.

Other external influences

Is there a sponsor for the program?

College of Business Economics, Al-Nahrain University

6. Program Structure

Notes *	Percentage	Unit of study	Number of Courses	Program Structure
	1%	2	1	Requirements of the institution
	5%	8	4	College Requirements
	94%	164	68	Department

				ent Requirements
ne month during the summer vacation period after the end of the third stage				Summer Training
				Other

7.Program Description				
Credit Hours		Course Name	Course or Course Code	Year/Level
practical	theoretical	Principles of Microeconomics	CR1104	First/ first course
	3	Principles of Business Administration	CR1103	First/ first course
	5	Principles of Accounting	CR1101	First/ first course
	5	Principles of Statistics	CR1102	First/ first course
	4	Human Rights and Democracy	UN115	First/ first course
	2	Arabic Language	UN116	First/ first course
	3	Macroeconomic Principles	CR1204	First / second course

	4	marketing	CR1203	First / second course
	5	Financial Accounting	CR1201	First / second course
	4	Principles of Statistics	CR1202	First / second course
	2	English Language	UN126	First / second course
	2	Fundamentals of Computer Science	UN125	First / second course
	2	Financial Mathematics (1)	ACB107	Second / First Course
	3	Money & Banking	FBF602	Second / First Course
	2	Commercial Law	CLB009	Second / First Course
	2	Public Finance (1)	FBF604	Second / First Course
	2	Financial and	FBF603	Second /

		banking institutions		First Course
	2	Banking Databases (1)	FBB605	Second / First Course
	3	Intermediate Accounting (1)	ACB102	Second / First Course
	2	Government Accounting (1)	ACB103	Second / First Course
	2	English Language	ENG103	Second / First Course
	2	Criminalization of Baath	ACB107	Second / first course
	2	Financial Mathematics (2)	FBB609	Second / Second Course
	3	Banking Marketing	EC001	Second / Second Course
	2	E-Commerce	FBB604	Second / Second Course
	2	Public Finance (2)	FBB610	Second / Second

				Course
	3	Monetary policies and a banking system	FBB605	Second / Second Course
	2	Banking Databases (2)	ACB102	Second / Second Course
	3	Intermediate Accounting (2)	ACB103	Second / Second Course
	2	Government Accounting(2)	ENG103	Second / Second Course
	2	Commercial Law	FOUR 009	Second / Second Course
	2	Arabic Language	COB009	Second / Second Course
	2	Computer	ACB107	Second / Second Course
	3	Financial Management (1)	MGB306	Third / First Course
	2	Corporate Finance (1)	FBB603	Third / First Course

	3	Quantitative Methods (English)	FBB610	Third / First Course
	3	Unified accounting system(1)	ACB113	Third / First Course
	2	Financial Markets	FBB615	Third / First Course
	2	Bank Accounting (1)	FBB607	Third / First Course
	3	Cost Accounting (1)	ACB109	Third / First Course
	3	Evaluation of investment decisions	BB613	Third / First Course
	3	Financial Management (2)	MGB306	Third / Second Course
	2	Corporate Finance (2)	FBB603	Third / Second Course
	3	Unified accounting system(2)	ACB113	Third / Second Course
	2	Bank	FBB607	Third /

		Accounting (2)		Second Course
	3	Cost Accounting (2)	ACB109	Third / Second Course
	2	Banking Operations	FBB608	Third / Second Course
	2	Tax Accounting	ACB112	Third / Second Course
	3	Management Accounting /1	ACB116	Fourth / First Course
	2	Audit and Control/1	ACB111	Fourth / First Course
	3	Advanced Accounting/1	ACB200	Fourth / First Course
	3	Accounting and banking information systems	ABB612	Fourth / First Course
	2	Ethics and methods of scientific research	Egypt	Fourth / First Course

	2	International Accounting Standards /1	ACB120	Fourth / First Course
	2	Islamic Banks/1	FBB606	Fourth / First Course
	3	Management Accounting /1	ACB116	Fourth / First Course
	3	Managerial Accounting /2	ACB116	Fourth / Second Course
	2	Audit and Control/2	ACB111	Fourth / Second Course
	3	Advanced Accounting/2	ACB200	Fourth / Second Course
	2	Islamic Banks/2	FBB606	Fourth / Second Course
	2	International Accounting Standards /2	ACB120	Fourth / Second Course
	2	Research Project	TOP514	Fourth / Second Course

8. Expected Learning Outcomes of the Program

Knowledge

2. Preparing specialized professional cadres with a high degree of knowledge, knowledge and experience in the fields of accounting and banking management to be successful business managers in their business centers in the future

1. Graduating a generation familiar with knowledge in the fields of specialization in the fields of accounting, banking, economics, management and statistics

4. Active participation in the development of these technologies and continuous improvement at various levels of study

3. Providing high-quality academic programs in line with scientific and technological development at the local, regional and global levels

Skills

1. Provide him with the necessary skills to perform financial analysis in various institutions

2. Enhancing its ability to keep accounts in various companies and financial institutions

3. Inform him of the details related to his precise competence and the relevance of this competence to other competencies

4. Motivating him to take initiative and innovate in areas related to his main competence

Values

1. Promote adherence to professional codes of conduct and professional ethics

2. Compliance with the necessary requirements and requirements for professional

and academic work

9. Teaching and Learning Strategies

1. Active Learning Strategy
2. Brainstorming education strategies
3. Team Learning Strategies
4. Discussion Strategy

10. Evaluation Methods

1. Written exams, oral and scientific exams
2. Preparing scientific research in the field of specialization

11. Faculty

Faculty Members

Preparation of the teaching staff		Special Requirements/Skills (if applicable)		Specialization		Academic Rank
lecturer	angel			special	year	
	Full			Money, banking and public finance	Economic Sciences	Prof. Awad Fadel Ismail
	Full			International Funding and Project Evaluation	Economy	Prof. Hana Abdel Ghaffar Hammoud

	Part time (2) days			1.Economy industrialist 2. Islamic Banks	1. Economy 2. Islamic Economics	Prof. Osama Abdel Majeed Abdel Hamid
	Full			International Economy	Economy	Prof. Khudair Abbas Ahmed
	Full			Accounting for administrative costs	Accounting	Dr. Magda Abdel Majeed Abdel Aziz
	Full			Chartered Accounting	Accounting	Dr. Fahima Asliwa Hido
	Full			sift	Chartered Accounting	Dr. Shaker Mahmoud Union
	Full			Applied Statistics	Statistics	Eng. Sarah Adnan Radam
	Full			Quality Management	Business Administration	Eng. Aya Hassan Attia
	Full			Accounting & Finance	Business Administration	Eng. Noura Sabri Shaker
	Full			Human Resource Management	Business Administration	Eng. Mustafa Khaled Abdel Hadi
	Full			Cost Accounting	Accounting	Eng. Shaker

						Salman Fayyad Ali
Department of Law			Assistant Professor	Sharia Law	Doctor	Assoc. Prof. Azhar Musleh Hamad
Department of Computer Engineering			Assistant Lecturer	Computer Engineering	Master	Eng. Sarah Yacoub
Media Department			Lecturer Doctor		Doctor	Dr. Ahmed Ibrahim
External Lecturer				Human Resource Management	Business Administration	Eng. Yousef Essam Abdel Majeed
External Lecturer				Artificial Intelligence	Computer Engineering	Eng. Shahla Jaafar Hassan

Professional Development

Mentoring new faculty members

- An introductory meeting is organized under the leadership of the head of the department that includes the definition of academic programs, course vocabulary, department plans, committees, priorities of scientific research and community service.
- An experienced mentor faculty member is assigned to accompany the new member in the first weeks, providing academic support and advice.
- The new member is encouraged to attend department meetings and participate in its academic activities to ensure its smooth integration .

This process aims to achieve rapid and effective integration of new faculty members into the academic and administrative work environment, ensuring quality education, research and continuous professional development.

Professional development of faculty members

The Foundation is committed to enhancing the academic and professional development of faculty members through an integrated plan that includes the following:

- Periodic training programs in teaching and active learning strategies, course design, and the use of technology in education, provided through physical and virtual workshops.
- Specialized courses in evaluating learning outcomes, including building measurement matrices, analyzing results, and improving study plans based on assessment outcomes.
- Encouraging scientific research and publishing by supporting conference attendance, providing internal grants, and holding research seminars to promote scientific production and exchange of experiences.
- Academic advising and career guidance programs, implemented through committees within the college to develop leadership skills and long-term career planning.
- Follow up on faculty members' performance through continuous feedback, self-evaluation processes, and identification of training and development needs

1. Acceptance Criterion

Conditions and controls for the admission of students to private universities and colleges.

2. The most important sources of information about the program

- 1– Files reserved in the department.
- 2– The curriculum approved by the Ministry of Higher Education and Scientific Research
- 3– Recommendations of the Quality and Academic Performance Committees
- 4– The official website of Al-Farabi University

1. Program Development Plan

Academic Accreditation Program Development Plan – Department of Accounting
and Banking Sciences

The plan includes reviewing learning outcomes, updating the study plan in line with academic standards and the labor market, developing teaching and evaluation methods, promoting scientific research and community service, and raising the efficiency of faculty members. It also includes activating the quality assurance system and preparing the necessary documents and reports to obtain academic accreditation



First stage

Module Information

Course Information

Module Title	Principles of Macroeconomics Principles of Macro Economics		Module Delivery
Module Type	C		<ul style="list-style-type: none">• + <input type="checkbox"/> Theory• <input type="checkbox"/> Lecture• <input type="checkbox"/> Lab• + <input type="checkbox"/> Tutorial• <input type="checkbox"/> Practical• <input type="checkbox"/> Seminar
Module Code	CR1204		
ECTS Credits	5.00		
SWL (hr/sem)	125		
Module Level		Semester of Delivery	
Administering Department	Department of Accounting and Banking Sciences	College	UGI Two
Module Leader	Prof. Dr. Hana Eid Alghaffar Hammoud	e-mail	Al-Farabi University
Module Leader's Acad. Title	Professor	Module Leader's Qualification	
Module Tutor	Prof. Doctor Hana Abdel Ghaffar Hammoud	e-mail	Ph.D.
Peer Reviewer Name		e-mail	Hanaa.abdulghafar@alfarabiuc.edu.iq
Scientific Committee Approval Date		Version Number	

Relation with other Modules

Relationship with other subjects

Prerequisite module		Semester	
Co-requisites module		Semester	

Module Aims, Learning Outcomes and Indicative Contents

Course objectives, learning outcomes and instructional contents

Module Aims Course Objectives	
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	<p>Knowledge objectives (Identify the concept and importance of macroeconomic policies - knowledge of national output and income and fiscal and monetary policy - functions of central banks and commercial banks - identify the concept of inflation - knowledge of the types of international economic relations)</p> <p>Skills objectives (Develop the skill of participation in solving mathematical equations and graph analysis – Develop students' skills in economic analysis and policy-making – Training students to work in teams and interact with others effectively – Develop searchability analysis and report writing to diagnose economic problems and propose remedies)</p>		
<p>Module Learning Outcomes</p> <p>Learning outcomes of the course</p>	<p>Know how to calculate macroeconomic indicators and determine economic equilibrium</p> <p>Know the impact of fiscal policy and monetary policy on the economy and know the mechanism of calculating the money supply</p> <p>Know the role of central banks and commercial banks in the economy</p> <p>Know the tools of trade policy, the exchange rate and address the imbalance in the balance of payments</p> <p>Know the sources of economic growth and the impact of international economic relations</p>		
<p>Indicative Contents</p> <p>Indicative Contents</p>	<p>Includes heuristic content</p> <p>Mechanisms for formulating macroeconomic policies that promote economic growth</p> <p>Achieving economic and monetary stability</p> <p>Mechanisms for controlling the exchange rate and addressing the deficit in the balance of payments</p> <p>Economic analysis of the components of GDP and the requirements for addressing inflation</p>		
<p>Relation with other Modules</p> <p>Relationship with other subjects</p>			
<p>Prerequisite module</p>		<p>Semester</p>	
<p>Co-requisites module</p>		<p>Semester</p>	
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Module Aims, Learning Outcomes and Indicative Contents
Course objectives, learning outcomes and instructional contents

**Module Aims
Course Objectives**

Knowledge objectives (Identify the concept and importance of macroeconomic policies - knowledge of national output and income and fiscal and monetary policy - functions of central banks and commercial banks - identify the concept of inflation - knowledge of the types of international economic relations)

Skills objectives (Develop the skill of participation in solving mathematical equations and graph analysis – Develop students' skills in economic analysis and policy-making – Training students to work in teams and interact with others effectively – Develop searchability analysis and report writing to diagnose economic problems and propose remedies)

**Module Learning Outcomes
Learning outcomes of the course**

Know how to calculate macroeconomic indicators and determine economic equilibrium

Know the impact of fiscal policy and monetary policy on the economy and know the mechanism of calculating the money supply

Know the role of central banks and commercial banks in the economy

Know the tools of trade policy, the exchange rate and address the imbalance in the balance of payments

Know the sources of economic growth and the impact of international economic relations

**Indicative Contents
Indicative Contents**

Includes heuristic content

Mechanisms for formulating macroeconomic policies that promote economic growth

Achieving economic and monetary stability

Mechanisms for controlling the exchange rate and addressing the deficit in the balance of payments

Economic analysis of the components of GDP and the requirements for addressing inflation

Learning and Teaching Strategies

Strategies

1. Learning through daily oral and written exams
2. Learning by writing reports
3. Homework learning
4. Seminar and seminar learning
5. ONLINE LEARNING AND POWER POINT PRESENTATION
6. Education with theoretical and practical description with graphs and mathematical equations
7. Teaching by asking questions and brainstorming to hone scientific talents by participating in discussions

Student Workload (SWL) Student Load

Structured SWL (h/sem)

Regular academic load of the student during the semester

Structured SWL (h/w)
Regular student load per week

Unstructured SWL (h/sem)

Irregular academic load of the student during the semester

Unstructured SWL (h/w)
Irregular student academic load per week

Total SWL (h/sem)

The student's total academic load during the semester

Module Evaluation Course Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes				
	Assignments				
	Seminar				
Summative assessment	Midterm Exam				
	Final Exam				
Total assessment					

Delivery Plan (Weekly Syllabus)
Theoretical Weekly Curriculum

	Material Covered
Week 1	The concept of output and national income and methods of calculating it
Week 2	Consumption and savings functions and the balance of national income
Week 3	Fiscal policy and the principle of the multiplier
Week 4	Definition of money, its functions and methods of calculating the money supply
Week 5	Seminar and seminar
Week 6	Central Banking Jobs
Week 7	Basic functions of commercial banks
Week 8	The development of critical theories
Week 9	Daily exam, presentation of reports and brainstorming
Week 10	Concept - theories - types and effects of inflation
Week 11	The concept of economic stagnation and recessionary inflation
Week 12	Balance, surplus and trade deficit
Week 13	Exchange rate and balance of payments
Week 14	The concept and sources of economic growth
Week 15	Semester exam

Grading Scheme

Grading chart

Group	Grade	Appreciation	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	privilege	90 – 100	Outstanding Performance
	B - Very Good	Very good	80 – 89	Above average with some errors
	C – Good	Good	70 – 79	Sound work with notable errors
	D - Satisfactory	medium	60 – 69	Fair but with major shortcomings
	E - Sufficient	Acceptable	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	Deposit (in processing)	(45-49)	More work required but credit awarded
	F – Fail	Failure	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information

Course Information

Module Title	English		Module Delivery
Module Type			<ul style="list-style-type: none"> <input type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar
Module Code			
ECTS Credits			
SWL (hr/sem)			
Module Level		Semester of Delivery	
Administering Department		College	
Module Leader	Prof. Khudair Abbas Ahmed	e-mail	drkhaaa@gmail.com
Module Leader's Acad. Title		Module Leader's Qualification	
Module Tutor		e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules

Relationship with other subjects

Prerequisite module		Semester	
Co-requisites module		Semester	
Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes and instructional contents			
Module Aims Course Objectives	1. The aim of the module is to introduce the principles of the English language. 2. The aim of this module is to give a thorough grounding in English language through learning the different vocabulary, verb tenses, conversations, and listening. Students will learn how English language can be used as a tool for communicating with others around the world.		
Module Learning Outcomes Learning outcomes of the course	1. know about countries, nationalities greetings, and jobs.2. know how to express personal information and social expressions3. Know how to use the possession tools, family members, prepositions, directions, and home furniture.4. Identify the types of sports and sightseeing.		
Indicative Contents Indicative Contents	•		
Learning and Teaching Strategies Learning and Teaching Strategies			
Strategies	1. POWERPOINT 2. Report Writing 3. Online Learning 4. Field visits		
Student Workload (SWL) Student Load			
Structured SWL (h/sem) Regular academic load of the student during the semester		Structured SWL (h/w) Regular student load per week	
Unstructured SWL (h/sem) Irregular academic load of the student during the semester		Unstructured SWL (h/w) Irregular student academic load per week	
Total SWL (h/sem) The student's total academic load			

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during the semester

Module Evaluation Course Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (10)	3, 8	LO #1, 2
	Assignments	2	10% (10)	4, 10	LO # 2, 3
	Project/Seminar	1	10% (10)	Continuous	
Summative assessment	Midterm Exam	1 hr	10% (10)	13	LO #1,3, and 4
	Final Exam	2hr	50% (10)	7	LO #1-3
Total assessment			100%		

Delivery Plan (Weekly Syllabus) Theoretical Weekly Curriculum

	Material Covered
Week 1	An introduction to the principles of the English language and its most important components.
Week 2	Types of greetings, the use of singular, plural and numbers + 1st assignment.
Week 3	Learning about countries, nationalities, as well adjectives, and listening to audio conversations.
Week 4	Reading and vocabulary.
Week 5	Identifying the types of occupations (jobs), questions and negatives, personal information and social expressions used in English society + 1st quiz.
Week 6	Possession tools and family members, giving reading texts and learning correct pronunciation.
Week 7	Identifying English tenses and irregular verbs - the present simple and the languages used with giving different various texts.
Week 8	Listening.
Week 9	Recognizing prepositions, directions, and home furniture.
Week 10	Learning about the types of sports and sightseeing + 2nd quiz.
Week 11	Recognizing the different signs and how to communicate in the restaurant.
Week 12	How to use the present continuous verb.
Week 13	Mid-term Exam
Week 14	Reading essays of the textbook + 2nd assignment, class activities and listening exercises [2 hours]
Week 15	How to express future and vocabulary and review the grammar that were previously taken [2 hours]
	Review - with questions and answers

Learning and Teaching Resources

Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts	Soars, J. and Soars, L., 2014. New Headway Plus: Beginner Student's Book. Oxford University Press.	
Recommended Texts		
Websites		

Grading Scheme

Grading chart

Group	Grade	Appreciation	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	privilege	90 – 100	Outstanding Performance
	B - Very Good	Very good	80 – 89	Above average with some errors
	C – Good	Good	70 – 79	Sound work with notable errors
	D - Satisfactory	medium	60 – 69	Fair but with major shortcomings
	E - Sufficient	Acceptable	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	Deposit (in processing)	(45-49)	More work required but credit awarded
	F – Fail	Failure	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information

Course Information

Module Title	Principles of Statistics	Module Delivery
Module Type	Basic	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Theory <input checked="" type="checkbox"/> Lecture <input checked="" type="checkbox"/> Lab <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input checked="" type="checkbox"/> Seminar
Module Code		
ECTS Credits		
SWL (hr/sem)	87	

Module Level		Semester of Delivery	1
Administering Department	Economics of investment and business management	College	Business economics
Module Leader	Eng. Sarah Adnan Radam	e-mail	
Module Leader's Acad. Title		Module Leader's Qualification	
Module Tutor		e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules Relationship with other subjects

Prerequisite module		Semester	
Co-requisites module		Semester	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes and instructional contents

Module Aims Course Objectives	<p>Course Skills Objectives:</p> <p>1- Enables students to know the basic concepts of the principles of statistics</p> <p>2- Enable students to know how to classify and classify data, forming simple and double frequency tables.</p> <p>3- Enable students to know the measures of central tendency,</p>
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	<p>examples and solutions.</p> <p>4- Enable students to know the measures of dispersion, examples and solutions.</p> <p>5- Enable students to know the standard degree, correlation.</p> <p>6- Enable students to know simple and multiple linear regression</p>
Module Learning Outcomes Learning outcomes of the course	<p>-Cognitive objectives</p> <p>This course aims to introduce students to the most important different statistical concepts and the importance of studying them. And training them on how to deal with data of different kinds in terms of collection, representation, quantitative and qualitative description, and the implementation of calculations to extract various statistical indications and interpret those indications.</p>
Indicative Contents Indicative Contents	<ul style="list-style-type: none"> • Encouraging students to be creative and create a spirit of perseverance and self-denial through continuous encouragement on the need for joint and effective cooperation among them to accomplish their academic requirements • They were provided with the university's website related to the availability of future opportunities for recruitment and employment • Providing them with knowledge of the importance of developing their abilities through self-education by learning about various knowledge • Emphasis on developing students' self-talents such as sports and arts of all kinds in leisure time.
Learning and Teaching Strategies Learning and Teaching Strategies	
Strategies	
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	1- Adopting the style of giving lectures and linking each topic with illustrative examples. 2- Give them some simple practical exercises that are discussed by students and solved during the lecture and with the participation of all students in the division with the professor to give the material a kind of interaction.				
<div>Student Workload (SWL)</div> <div>Student Load</div>					
Structured SWL (h/sem) Regular academic load of the student during the semester		Structured SWL (h/w) Regular student load per week			
Unstructured SWL (h/sem) Irregular academic load of the student during the semester		Unstructured SWL (h/w) Irregular student academic load per week			
Total SWL (h/sem) The student's total academic load during the semester					
<div>Module Evaluation</div> <div>Course Evaluation</div>					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (20)		
	Assignments	2	5% (10)		
	Seminar	1	5% (10)		
	Reports	1	5%		

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			(10)		
Summative assessment	Midterm Exam	1	10% (10)		
	Final Exam	1	50% (50)		
Total assessment			100% (100 marks)		

Delivery Plan (Weekly Syllabus) Theoretical Weekly Curriculum

	Material Covered
Week 1	Data preparation
Week 2	Data classification
Week 3	Data Tab
Week 4	Measures of central tendency
Week 5	Measures of central tendency
Week 6	Measures of central tendency
Week 7	Dispersion meters
Week 8	Dispersion meters
Week 9	First test
Week 10	Reports
Week 11	Reports
Week 12	Possibilities
Week 13	Possibilities
Week 14	Possibilities
Week 15	Second test

Learning and Teaching Resources Learning and Teaching Resources

	Text	Available in the Library?
Required Texts	Statistics for Finance and Business by Dr. Nazir Al-Shammari	Yes, available.
Recommended Texts	Principles of Statistics by Dr. Amir Hanna	Yes, available.
Websites	https://books-library.net/files/elebda3.net-wq-2371.pdf	

Grading Scheme

Grading chart

Group	Grade	Appreciation	Marks (%)	Definition
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Fail Group (0 – 49)	FX – Fail	Deposit (in processing)	(45-49)	More work required but credit awarded
	F – Fail	Failure	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information

Course Information

Course Information			
Module Title	Principles of Microeconomics		Module Delivery
Module Type			<ul style="list-style-type: none"><input type="checkbox"/> Theory<input type="checkbox"/> Lecture<input type="checkbox"/> Lab<input type="checkbox"/> Tutorial<input type="checkbox"/> Practical<input type="checkbox"/> Seminar
Module Code			
ECTS Credits	6		
SWL (hr/sem)	48		
Module Level		Semester of Delivery	
Administering Department		College	1
Module Leader	Prof. Osama	e-mail	

	Abdel Majeed Abdel Hamid		
Module Leader's Acad. Title	Professor	Module Leader's Qualification	PhD
Module Tutor		e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules
Relationship with other subjects

Prerequisite module		Semester	
Co-requisites module		Semester	

Module Aims, Learning Outcomes and Indicative Contents
Course objectives, learning outcomes and instructional contents

Module Aims Course Objectives	<p>Course Skills Objectives</p> <p>1– Introducing the student to the concept of microeconomics and the difference between microeconomics and macroeconomics</p> <p>3. Demand, supply and elasticities</p> <p>4– Theories of consumer behavior</p> <p>5. Types of markets</p> <p>6. Revenues and Costs</p>
Module Learning Outcomes	
Learning outcomes	–Cognitive objectives

of the course	1– Students benefit from knowing the types of markets and the characteristics of each type. 2– Clarify the types of costs and revenues and the method of calculating them			
Indicative Contents Indicative Contents	1. Knowledge and understanding 2- Clarify and understand the elements of microeconomics and their importance in real life			
Learning and Teaching Strategies Learning and Teaching Strategies				
Strategies	1. POWERPOINT 2. Report Writing 3. Online Learning 4. Field visits			
Student Workload (SWL) Student Load				
Structured SWL (h/sem) Regular academic load of the student during the semester	45	Structured SWL (h/w) Regular student load per week	3	
Unstructured SWL (h/sem) Irregular academic load of the student during the semester	102	Unstructured SWL (h/w) Irregular student academic load per week		
Total SWL (h/sem) The student's total academic load during the semester	150			
Module Evaluation Course Evaluation				
	Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
33				

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	Quizzes	2	10% 20	6.10	LO#1,2,10 and 11
	Assignments	2	5% 10	4.9	LO #3,4,6 and 7
	Seminar	1	5% 5	11	LO # 5,8 & 10
	Reports	1	5% 5		
Summative assessment	Midterm Exam	1	10% 10	13	LO #1-7
	Final Exam	1	50% 50	16	All
Total assessment			100% 100		

Delivery Plan (Weekly Syllabus) Theoretical Weekly Curriculum

	Material Covered
Week 1	Introduction to Economics
Week 2	Macroeconomics and microeconomics
Week 3	Request Orientation
Week 4	Demand flexibility
Week 5	Display theory
Week 6	Display flexibility
Week 7	Balance between demand and supply
Week 8	Utility theory
Week 9	Theorem of both curves
Week 10	Costs and their types
Week 11	Revenues and their types
Week 12	Markets and their types
Week 13	The market of perfect competition and the market of monopoly
Week 14	Monopolistic competition market
Week 15	Oligopoly market

Learning and Teaching Resources

Learning and Teaching Resources

	Text	Available in the Library?
Required Texts	Microeconomics Theories and Policies	No
Recommended Texts	Economy	No
Websites	Principles of Microeconomics Dr. Karim Mahdi Alhasnawi	

Grading Scheme

Grading chart

Group	Grade	Appreciation	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	privilege	90 – 100	Outstanding Performance
	B - Very Good	Very good	80 – 89	Above average with some errors
	C – Good	Good	70 – 79	Sound work with notable errors
	D - Satisfactory	medium	60 – 69	Fair but with major shortcomings
	E - Sufficient	Acceptable	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	Deposit (in processing)	(45-49)	More work required but credit awarded
	F – Fail	Failure	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information

Course Information

Module Title	Accounting principles	Module Delivery
Module Type		<ul style="list-style-type: none"> • <input type="checkbox"/> Theory • <input type="checkbox"/> Lecture • <input type="checkbox"/> Lab • <input type="checkbox"/> Tutorial • <input type="checkbox"/> Practical • <input type="checkbox"/> Seminar
Module Code		
ECTS Credits		
SWL (hr/sem)		

Module Level	1	Semester of Delivery	1
Administering Department	1	College	
Module Leader	Eng. Noura Sabri Shaker	e-mail	
Module Leader's Acad. Title		Module Leader's Qualification	
Module Tutor		e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules Relationship with other subjects

Prerequisite module		Semester	
Co-requisites module		Semester	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes and instructional contents

Module Aims Course Objectives	<p>Course Skills Objectives:</p> <ul style="list-style-type: none"> • Know the basics and principles of financial accounting and understand the important and main mechanisms, procedures and methods in financial accounting • The use of mathematical methods and foundations in accounting practical cases and analysis of how financial accounting problems arise and solve • Understand and realize how financial accounting works and understand the importance of financial accounting in practical life. • Contribute to the development of the reality of the accounting
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	profession in Iraq and consolidate and embody the importance and role of accounting science and profession in Iraq.			
Module Learning Outcomes Learning outcomes of the course	<ul style="list-style-type: none">▪ The use of mathematical methods and foundations in the cases of financial accounting process.▪ Analyze how financial accounting problems arise and are solved.▪ Understand and understand how financial accounting works.▪ Understand and realize the importance of financial accounting in practical life.			
Indicative Contents Indicative Contents	<ol style="list-style-type: none">1. Linking between theoretical study and practical reality.2. Training the student on practical applications.3. Solve practical problems.			
Learning and Teaching Strategies Learning and Teaching Strategies				
Strategies	<ol style="list-style-type: none">1. POWERPOINT2. Report Writing3. Online Learning4. Field visits			
Student Workload (SWL) Student Load				
Structured SWL (h/sem) Regular academic load of the student during the semester	78	Structured SWL (h/w) Regular student load per week	5	
Unstructured SWL (h/sem) Irregular academic load of the student during the semester	97	Unstructured SWL (h/w) Irregular student academic load per week		
Total SWL (h/sem) The student's total academic load during the semester	175			
Module Evaluation Course Evaluation				
	Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome

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Formative assessment	Quizzes				
	Assignments				
	Seminar				
Summative assessment	Midterm Exam				
	Final Exam				
Total assessment					

Delivery Plan (Weekly Syllabus) Theoretical Weekly Curriculum

	Material Covered
Week 1	Introduction
Week 2	Introduction to Accounting
Week 3	Accounting assumptions and principles
Week 4	Accounting system for providing data for decision-making
Week 5	Accounting concepts
Week 6	Using the budget as a basis for applying the double entry
Week 7	Review + First Test
Week 8	Use the account as a basis for applying double entry
Week 9	Accounting cycle
Week 10	General Journal
Week 11	General Teacher
Week 12	Account Balance
Week 13	Trial balance by the method of balances and totals
Week 14	Account closure and its impact on financial statements
Week 15	Review + Second Test

Learning and Teaching Resources Learning and Teaching Resources

	Text	Available in the Library?
Required Texts	Textbook: Accounting - Miqdad Ahmed Al-Jalili and others - Iraq - 2000	Yes
Recommended Texts		
Websites		

Grading Scheme

Grading chart

Group	Grade	Appreciation	Marks (%)	Definition
Success Group (50 - 100)	A – Excellent	privilege	90 – 100	Outstanding Performance
	B - Very Good	Very good	80 – 89	Above average with some errors
	C – Good	Good	70 – 79	Sound work with notable errors
	D – Satisfactory	medium	60 – 69	Fair but with major shortcomings
	E – Sufficient	Acceptable	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	Deposit (in processing)	(45-49)	More work required but credit awarded
	F – Fail	Failure	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information

Course Information

Module Title	Principles of Business Management		Module Delivery
Module Type	core		<ul style="list-style-type: none"><input checked="" type="checkbox"/> Theory<input checked="" type="checkbox"/> Lecture<input type="checkbox"/> Lab<input type="checkbox"/> Tutorial<input type="checkbox"/> Practical<input checked="" type="checkbox"/>Seminar
Module Code	CR1103		
ECTS Credits	7		
SWL (hr/sem)	175		
Module Level	1	Semester of Delivery	
Administering Department		College	1
Module Leader		e-mail	
Module Leader's Acad. Title	Eng. Mustafa Khaled Abdel Hadi	Module Leader's Qualification	
Module Tutor	None	e-mail	-
Peer Reviewer Name	-	e-mail	-
Scientific	01/10/2024	Version Number	1.0

Committee Approval Date			
<div> <div>Relation with other Modules</div> <div>Relationship with other subjects</div> </div>			
Prerequisite module	None	Semester	
Co-requisites module	None	Semester	
<div> <div>Module Aims, Learning Outcomes and Indicative Contents</div> <div>Course objectives, learning outcomes and instructional contents</div> </div>			
Module Aims Course Objectives	<ul style="list-style-type: none"> - Providing knowledge and concepts related to the main functions of each organization such as planning, organizing, leading and controlling for students - Education outputs (graduates) are able to work at all administrative levels in commodity or service organizations - Education outputs (graduates) have the ability to plan, organize, lead and control at any level of management in organizations 		
Module Learning Outcomes Learning outcomes of the course	<ul style="list-style-type: none"> - Knowledge of interactive managerial, informational and decision-making roles and basic activities in the organization - Understand the main activities in the organization such as operations management, marketing management, human resource management, financial management, auxiliary activities (senior management, research and development, public relations) and auxiliary services (legal, clerical, and advisory) 		
Indicative Contents Indicative Contents	<ul style="list-style-type: none"> -The ability to think abstractly, i.e. the mental ability to comprehend cause-and-effect relationships - The ability to identify the basic variables in situations, how they are interconnected, and the priorities for addressing them - Knowing the skills to accomplish the basic activities in the organization 		
<div> <div>Learning and Teaching Strategies</div> <div>Learning and Teaching Strategies</div> </div>			
Strategies	Case study method. Lecture method. Brainstorming method. Discussion groups.		

Student Workload (SWL) Student Load

Structured SWL (h/sem) Regular academic load of the student during the semester	78	Structured SWL (h/w) Regular student load per week	5
Unstructured SWL (h/sem) Irregular academic load of the student during the semester	97	Unstructured SWL (h/w) Irregular student academic load per week	10
Total SWL (h/sem) The student's total academic load during the semester	175		

Module Evaluation Course Evaluation

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (20)	4,8	LO #1, 2, 10 and 11
	Assignments	2	10% (10)	3,13	LO #3, 4, 6 and 7
	Seminar	1	5% (5)	8	LO #5, 8 & 10
	Reports	1	5% (5)		
Summative assessment	Midterm Exam	1	10% (10)	7,15	LO #1-7
	Final Exam	3 hr	50% (50)	16	All
Total assessment			100% (100 marks)		

Delivery Plan (Weekly Syllabus) Theoretical Weekly Curriculum

	Material Covered
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Week 1	The nature of management, the evolution of its thought and its environment
Week 2	An evolution of management thought
Week 3	Management according to a changing environment
Week 4	Components of the public environment and Components of the special environment
Week 5	organizational goals
Week 6	Strategic Planning
Week 7	Comprehensive review and exam
Week 8	Information and decision making
Week 9	Job design and organizational structure
Week 10	Authority
Week 11	Committees and Councils
Week 12	Leadership
Week 13	Control
Week 14	Discussing students' research
Week 15	Comprehensive review and exam

Learning and Teaching Resources

Learning and Teaching Resources

	Text	Available in the Library?
Required Texts	Al-Shamaa, Khalil Muhammad, (2007) "Management Principles with a Focus on Business Administration", Fifth Edition, Dar Al Masara for Publishing, Distribution and Printing, Amman – Jordan	Yes
Recommended Texts	http://2012books.lardbucket.org http://d3bxy9euw4e147.cloudfront.net	Yes
Websites	http://hindawi.com/journals/ahep . http:// www.library.nur.edu/ejournals/Free.aspx .	

Grading Scheme

Grading chart

Group	Grade	Appreciation	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	privilege	90 – 100	Outstanding Performance
	B - Very Good	Very good	80 – 89	Above average with some errors
	C – Good	Good	70 – 79	Sound work with notable errors

	D - Satisfactory	medium	60 – 69	Fair but with major shortcomings
	E - Sufficient	Acceptable	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	Deposit (in processing)	(45-49)	More work required but credit awarded
	F – Fail	Failure	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information Course Information

Module Title	Arabic Language Skills		Module Delivery
Module Type	Basic		<ul style="list-style-type: none"><input type="checkbox"/> Theory ×<input type="checkbox"/> Lecture<input type="checkbox"/> Lab ×<input type="checkbox"/> Tutorial<input type="checkbox"/> Practical<input type="checkbox"/> Seminar
Module Code			
ECTS Credits	2		
SWL (hr/sem)	50		
Module Level		Semester of Delivery	
Administering Department		College	
Module Leader	Dr. Azhar Musleh Hamad	e-mail	
Module Leader's Acad. Title		Module Leader's Qualification	
Module Tutor		e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	1.0

Relation with other Modules
Relationship with other subjects

Prerequisite module		Semester	
Co-requisites module		Semester	

Module Aims, Learning Outcomes and Indicative Contents
Course objectives, learning outcomes and instructional contents

Module Aims Course Objectives	Course Skill Objectives: Developing the student's ability to write correct spelling and knowledge of basic linguistic and grammatical rules for the purpose of writing in a proper language.
Module Learning Outcomes Learning outcomes of the course	<ul style="list-style-type: none"> Enhance students' skills in the field of language, grammar and spelling. Preserving the status of the Arabic language, by employing these skills in their scientific and practical life.
Indicative Contents Indicative Contents	<ul style="list-style-type: none"> Hamza writing: Mastering the skill of differentiating between the hyphen and cutting hamza and how to write the middle and extreme hamza. Extreme Taa writing: Mastering the skill of differentiating between the two forms of the letter in writing and using it in its appropriate place in the word by providing distinctive ways to differentiate between them. Dhad and Zaa: Introducing students to the letters Dhad and Zaa and providing linguistic, written and verbal ways to differentiate between them. Syntax and construction: Introducing students to the Arabized and built of nouns and verbs. Beginner and news: Introducing the student to the joints of the nominal sentence in the Arabic language as the pillars of the nominal sentence and the first type is the regular sentence consisting of the beginner and the news. Subject and deputy subject: introducing the student to the joints of the actual sentence such as the verb, the subject and the deputy subject Number and countable: Introducing the student to the number and countable and distinguishing them in terms of remembrance and femininity in writing and knowing the ruling on distinguishing them.

Learning and Teaching Strategies
Learning and Teaching Strategies

Strategies	
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	1. POWERPOINT 2. Report Writing 3. Online Learning 4. Field visits				
Student Workload (SWL) Student Load					
Structured SWL (h/sem) Regular academic load of the student during the semester	33	Structured SWL (h/w) Regular student load per week			
Unstructured SWL (h/sem) Irregular academic load of the student during the semester	17	Unstructured SWL (h/w) Irregular student academic load per week			
Total SWL (h/sem) The student's total academic load during the semester	50				
Module Evaluation Course Evaluation					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	2	10% (20)	6,10	LO #1, 2, 10 and 11
	Assignments	2	5% (10)	4,9	LO #3, 4, 6 and 7
	Seminar	1	5% (5)	11	LO #5, 8 & 10
	Reports	1	5% (5)		
Summative assessment	Midterm Exam	1	10% (10)	13	LO #1-7
	Final Exam	1	50% (50)	16	All
Total assessment			100% (100)		
Delivery Plan (Weekly Syllabus) Theoretical Weekly Curriculum					
	Material Covered				
Week 1	Presenting the vocabulary of the course to students and the study plan in				

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	order to commit to its implementation
Week 2	Rules for writing hamza: 1- (hamza at the beginning of the word)
Week 3	2- Hamza in the middle and end of the word
Week 4	Extreme T Writing
Week 5	Dhad and Zaa - linguistic corrections
Week 6	First daily test
Week 7	Syntax and construction
Week 8	The debutante and the news
Week 9	The transcribers of the debutante and the news
Week 10	Second daily test
Week 11	Actor and deputy actor
Week 12	Appeal
Week 13	Course Test (Midterm)
Week 14	Condition and penalty
Week 15	Number and countable

Learning and Teaching Resources		
Learning and Teaching Resources		
	Text	Available in the Library?
Required Texts	Literary grammar and lessons in Arabic / Dr. Taha Mohsen	Yes
Recommended Texts	University Arab for Non-Specialists / Dr. Abdo Al-Rajhi	No
Websites		

Grading Scheme				
Grading chart				
Group	Grade	Appreciation	Marks (%)	Definition
Success Group (50 - 100)	A - Excellent	privilege	90 – 100	Outstanding Performance
	B - Very Good	Very good	80 – 89	Above average with some errors

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	C – Good	Good	70 – 79	Sound work with notable errors
	D - Satisfactory	medium	60 – 69	Fair but with major shortcomings
	E - Sufficient	Acceptable	50 – 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	Deposit (in processing)	(45-49)	More work required but credit awarded
	F – Fail	Failure	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Module Information
Course Information

Module Title	Democracy and Human Rights		Module Delivery
Module Type	Basic		<ul style="list-style-type: none"><input checked="" type="checkbox"/> Theory<input checked="" type="checkbox"/> Lecture<input type="checkbox"/> Lab<input type="checkbox"/> Tutorial<input type="checkbox"/> Practical<input checked="" type="checkbox"/> Seminar
Module Code	UR101		
ECTS Credits	2		
SWL (hr/sem)	30		
Module Level	2024-2025	Semester of Delivery	
Administering Department	Investment Management	College	Business Economics
Module Leader	Sahar Kamel Khalil	e-mail	saharkalel@yahoo.com
Module Leader's Acad. Title	Assistant Professor As if Prof	Module Leader's Qualification	MA Master
Module Tutor	None	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	

Relation with other Modules
Relationship with other subjects

Prerequisite module	None	Semester	
Co-requisites module	None	Semester	

Module Aims, Learning Outcomes and Indicative Contents
Course objectives, learning outcomes and instructional contents

Module Aims Course Objectives	1- Familiarity with knowledge of what human rights are 2- The foundations of rational democratic thinking
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	3- Applications of theory on practical reality in life 4- Raising public awareness in order to achieve and guarantee human rights			
Module Learning Outcomes Learning outcomes of the course	1- Familiarity with knowledge of what democracy and human rights are 2- The foundations of rational democratic thinking 3- Applications of theory on practical reality in life 4- Raising public awareness in order to achieve democracy and protect human rights			
Indicative Contents Indicative Contents	<ul style="list-style-type: none">• Knowledge and understanding• Expanding understanding of democracy and human rights			
Learning and Teaching Strategies Learning and Teaching Strategies				
Strategies	1. POWERPOINT 2. Report Writing 3. In-class discussions			
Student Workload (SWL) Student Load				
Structured SWL (h/sem) Regular academic load of the student during the semester	30	Structured SWL (h/w) Regular student load per week	2.2	
Unstructured SWL (h/sem) Irregular academic load of the student during the semester	17	Unstructured SWL (h/w) Irregular student academic load per week	1.1	
Total SWL (h/sem) The student's total academic load during the semester	50			
Module Evaluation Course Evaluation				
	Time/Number	Weight (Marks)	Week Due	Relevant Learning

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					Outcome
Formative assessment	Quizzes	2	10% (20)	3- 10	
	Assignments	2	5% (10)	4-8	
	Seminar	1	5% (5)	11	
	Reports	1	5% (5)	12	
Summative assessment	Midterm Exam	1	10% (10)	13	
	Final Exam	1	50% (50)	16	
Total assessment			100% (100 marks)		

Delivery Plan (Weekly Syllabus) Theoretical Weekly Curriculum

	Material Covered
Week 1	Identifying the origin of the state and its pillars / and its pillars Authority and its types Legislative authority / and conditions of membership in Parliament 0
Week 2	The system of the two chambers and the differences between them / and the justification for its adoption and the relationship between The two councils 0 the system of one or individual councils and the justifications for its introduction
Week 3	Definition and explanation of the executive / and the judiciary / definition of democracy and its history / And the characteristics of the Islamic ruler
Week 4	Direct Democracy/Representative Democracy
Week 5	Semi-direct democracy

Week 6	Identify human rights and the characteristics, goals and categories of human rights
Week 7	Human rights in Mesopotamia - Greek civilization and Roman civilization
Week 8	Human rights in the Christian and Islamic religion
Week 9	The Great Charter and the Petition of Rights / and the French Declaration
Week 10	A historical overview and stages of development of the recognition of human rights / definition of the organization and its six organs
Week 11	Articles of the Universal Declaration 30 articles and constitutional - judicial, political and international guarantees of human rights
Week 12	Organizations supporting the United Nations
Week 13	examination
Week 14	The four freedoms in the capitalist system: political freedom , economic freedom, intellectual freedom , and personal freedom , and this presentation is deduced
Week 15	Western meaning of political freedom Economic freedom in its capitalist sense, intellectual freedom,

Learning and Teaching Resources

Learning and Teaching Resources

	Text	Available in the Library?
Required Texts	<p>1- D0 Abdul Karim Alwan: Political systems and constitutional law</p> <p>Dar Al Thaqafa, 1st Floor, Amman 0 2010</p> <p>2- D0 Riad Aziz Hadi: Human rights - their development - their contents - their protection, Al-Atak Company for the Book Industry, Cairo,</p>	

	2011 0	
	3- The Islamic School - Contemporary Man and the Social Problem of Sayyid Muhammad Baqir Al-Sadr0	
Recommended Texts	<p>1- Dr. Noman Ahmed Al-Khatib: Al-Wajeez in Political Systems, Dar Al-Thaqafa, 2nd Edition, Amman, 2011 0</p> <p>2- D0 Sami Gamal El-Din: Political Systems and Constitutional Law, Publishing Knowledge in Alexandria, 2005</p>	
Websites		

Second stage

1. Course Name
Intermediate Accounting1
2. Course Code
3. Semester / Year
Chapter (Course 1)
4. The history of preparation of this description
2024/2025

5. Available Attendance Forms	
My daily presence	
6. Number of Credit Hours	
(45) / Number of units (A3)	
7. Course administrator's name (if more than one name)	
Name: Fahima Asliwa Hido Email: fahemaasleawa@gmail.com	
8. Course Objectives	
<ul style="list-style-type: none"> – Make students able to record operations and events <p>Finance from the approved accounting records</p> <ul style="list-style-type: none"> – Identify primary and sub-record types <p>And help and types of statements required as well as</p> <p>Its documentary collection</p> <ul style="list-style-type: none"> – Enables the student to provide financial information on cash flows <p>Economic Unit</p> <ul style="list-style-type: none"> – The student's knowledge of recording arithmetic operations <p>In accordance with international principles and standards and the work of final accounts ...</p>	Course Objectives
9. Teaching and Learning Strategies	
<ul style="list-style-type: none"> 1- Adopting lectures and smart board to solve exercises 2- Participation of students in solving exercises to know the abilities and comprehend from 3- During discussion and questions 4- How to give lectures 5- Assignment and Reports 6- Ask direct questions and participate in the lecture 	Strategy
10. Course Structure	

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Exams of all kinds	Lecture with practical examples	The concept of the system, its objectives, users of financial statements, generally accepted accounting principles, accounting assumptions, definition of elements of financial statements, qualitative characteristics and accrual basis	Conceptual framework	12	I, II and III and the four
Exams of all kinds	Giving lectures with practical examples	Settlement of prepaid expenses by the method of expense, the method of assets, accrued expenses, income received in advance	Restriction Adjustments	12	Fifth, sixth, seventh and eighth

		by the method of revenue, the method of liabilities and accrued income			
Exams of all kinds	Giving lectures with practical examples	Income statement for commercial and industrial companies, statement of change in equity and statement of financial position	Financial Statements	9	Ninth, tenth and eleventh
Exams of all kinds	Lecture with practical examples	Inventory, cycle counting system, continuous inventory system, fifo, lifo, W.A. pricing methods, gross profit method, retail method	Inventory	9	Twelfth, thirteenth and fourteenth
		The concept of debtors - the concept of	Debtors	3	Fifteenth

		bad debts - and the restriction treatments of doubtful debts			
11. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc					
12. Learning and Teaching Resources					
Dr. Salem Mohammed Abboud / University of Baghdad Dr. Mona Kamel / Al-Nahrain University			Required textbooks (methodology, if any)		
Kiso Book			Main references (sources)		
			Recommended books and references (scientific journals, reports...)		
			Electronic References, Websites		

1. Course Name
Banking and financial institutions
2. Course Code
3. Semester / Year
First Semester / 2024-2025
4. The history of preparation of this description
Classroom attendance
5. Number of Credit Hours (Total) / Number of Units (Total) 2 hours per week
30 hours / 30 units
6. Name of the course administrator (if more than one name is

mentioned) Prof. Awad Fadel Ismail Khudair					
Name: Awadh fadhil ismaeel Email: awadh.fadhil 47@gmail.com Prof. Awad Fadel Ismail Khudair					
7. Course Objectives					
5– Expanding the student's perception to distinguish between Banking and non–banking financial institutions		Course Objectives1 – Introducing the financial institutions 2- The student's knowledge of the types of financial institutions 3- -Enable the student to understand the mechanism of work of financial institutions - Enable the student to identify financial intermediaries.			
8. Teaching and Learning Strategies					
Developing the student's abilities to understand and comprehend the lecture material through explanation detailed and provide information, principles and facts relevant to the subject or The subject and involve all students of the stage in discussion and ask them questions throughout the period of The lecture in order to activate the role of the student and raise the level of concentration. The lecture solves questions and problems that students cannot solve or answer. All of it would raise the effectiveness of the educational process by increasing the student's confidence. The learner himself and enhance the ability to good linguistic and scientific expression.				Strategy Strategy Thinking by Student abilities On the understanding of Origins of the material Tuition	
9. Course Structure					
Evaluation	Learning	Unit or subject	Required	Hours	The week

method	method	name	Learning Outcomes		
Questions & Discussion	Lecture	An introduction to understanding	Teaching the student financial	2	The first
Questions & Discussion	Lecture, questions and discussion	institutions Finance An introductory introduction to the classification of	concepts and cash Student Education Types of institutions Finance	2	Second
Questions & Discussion	Lecture, questions and discussion	financial institutions Commercial banks as a banking financial institution	Building the student's knowledge about Commercial Banks Teaching the student what it	2	Third
Questions & Discussion	Lecture, questions and discussion	Central Banks	Central Banking	2	Fourth
Questions & Discussion	Lecture, questions and discussion	Development Banks	Enable the student to understand the role of Specialized banks in	2	V
Questions & Discussion	Lecture, questions and discussion	The relationship of the banking system By money supply	Economy Enable the student to understand How banks work Investment	2	Sixth
Questions & Discussion	Lecture, questions and discussion	Islamic Banks	Teaching the student how to perform Islamic banks work	2	Seventh
	Lecture,		Intended student		Eighth
					Ninth
					X

Questions & Discussion	questions and discussion	International Banks	education International banks and knowledge Functions	2	eleven
Questions & Discussion	Lecture, questions and discussion	Insurance Companies	Teaching the student what it Insurance Companies	2	twelve
		International Financial Institutions	As non-financial institutions	2	Thirteen
Questions & Discussion	Lecture, questions and discussion		Banking	2	fourteen
		Balance sheet	Teaching the student a concept Types of institutions International Finance	2	fifteen
Questions & Discussion	Lecture and questions and discussion	Financial risks in financial and banking institutions	Enable student comprehension Concept and		
Questions & Discussion	Lecture and questions and discussion	Financial services as a product For Financial Institutions	nature of budget General Assembly of the Financial Institution		
Questions & Discussion	Lecture and questions and discussion	Financial and banking institutions in Iraq	Teaching the student a concept Financial risks and management		

Questions & Discussion	Lecture and questions and discussion	Electronic Banking	Student Education Services Finance and its development and its importance in the economy		
Questions & Discussion	Lecture and questions and discussion		Student Education Types Operating Financial Institutions In the Iraqi economy		
			Teaching the student banking Electronic and its means		

10. Course Evaluation

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

Monthly exams 25 / participation in discussions and classroom activity 5 / attendance 10 / final exams 60.

11. Learning and Teaching Resources

.	Required textbooks (methodology, if any)
Frank J. Fabozzi, Frank J. Jones, et al Foundations of Global Financial Markets and Institutions	Main references (sources)

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

1. Course Name	
Intermediate Accounting 2	
2. Course Code	
3. Semester / Year	
Semester (Course 2)	
4. The history of preparation of this description	
2024 /2025	
5. Available Attendance Forms	
Daily attendance	
6. Number of Credit Hours	
(45) / Number of Units (3)	
7. Course administrator's name (if more than one name)	
Name: Fahima Asliwa Hido Email: fahemaasleawa@gmail.com	
8. Course Objectives	
<p>Make the student to record operations and financial event from the approved records.....</p> <p>Enable the student to provide financial information with cash flows</p> <p>For the Economic Unit</p> <p>The student's knowledge of matching the bank statement and replacing the assets</p> <p>Fixed and ways of extinction.</p>	<p>Course Objectives</p>
9. Teaching and Learning Strategies	

1- Adoption of lectures and whiteboard to solve exercises 2- Participation of students in solving exercises to know their abilities and understand them through discussion and questions 3- Lecturing 4- Assignment and Reports	Strategy
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10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Theoretical test and exams of various kinds	Giving lectures with interrogation	Cash account reconciliation, bank account balance reconciliation statement and short-term financial investments (shares)			First, second, third and fourth
Theoretical test and exams of various kinds	Giving lecture with interrogation	Long-term stocks and bonds			Fifth, sixth and seventh
Theoretical test and exams of various kinds	Giving lectures with interrogation	Tangible fixed assets: concept, types, costing, methods of extinction,			Eighth, ninth, tenth, eleventh, twelfth, thirteenth and

		replacement, sale and write-off			fourteenth
Theoretical test and exams of various kinds	Giving lecture with interrogation	Intangible fixed assets, concepts types and amortization			Fifteenth

11. Course Evaluation

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

12. Learning and Teaching Resources

Dr. Salem Mohammed Abboud / University Baghdad Dr. Mona Kamel / Al-Nahrain University	Required textbooks (methodology, if any)
Kiso Book	Main references (sources)
	Recommended books and references (scientific journals, reports...)
	Electronic References, Websites

1.Course Name
Banking Marketing
2.Course Code
////
3.Semester/Year
Second Semester / For the Academic Year 2024/2025 (Only)
4.Date of preparation of this description
1/10/2024
5. Available Attendance Forms
Official working hours scheduled for all universities

6. Number of study hours (total) / number of units (total)					
(45) Hours and Number of Units (3)					
7. Course administrator's name (if more than one name is mentioned)					
Name: Prof. Khudair Abbas Ahmed Email: drkhaaa@gmail.com					
8. Course Objectives					
<ul style="list-style-type: none"> • • • 		Course Objectives <ol style="list-style-type: none"> 1. The student acquires a cognitive skill about the basic concepts For banking marketing material in general. 2. Explaining the importance and role of banking marketing in activating the work of banks 			
9. Teaching and Learning Strategies					
Providing students with specialized scientific and cognitive skills to consolidate Their future work As accountants in various fields, and in relation to banking marketing.				Strategy	
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week

Tests and feedback	Lecture and discussion The width Lectures (Power Point)	Introduction to Banking Marketing	Banking Marketing	(3)	(1)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Elements of the banking marketing mix	Banking Marketing	(3)	(2)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Banking Marketing Environment	Banking Marketing	(3)	(3)
auditions and	Lecture and	Banking Marketing	Banking Marketing	(3)	(4)

refundable nutrition	discussion The width Lectures (Power Point)	Research and Marketing Information Systems			
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Banking service and its marketing features	Banking Marketing	(3)	(5)
////////	////////	Monthly exam	Banking Marketing	(3)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Banking Pricing	Banking Marketing	(3)	(7)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Banking Promotion	Banking Marketing	(3)	(8)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Distribution of banking service	Banking Marketing	(3)	(9)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Banking Marketing Strategies	Banking Marketing	(3)	(10)
////////	////////	Monthly exam	Banking Marketing	(3)	(11)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Types of marketing strategies	Banking Marketing	(3)	(12)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Quality of banking service	Banking Marketing	(3)	(13)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Banking Quality Standards	Banking Marketing	(3)	(14)
auditions and refundable	Lecture and discussion	Improving the quality of banking	Banking Marketing	(3)	(15)

nutrition	The width Lectures (PowerPoint)	service			
11.Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc					
12. Learning and Teaching Resources					
Prof. Khudair Abbas Ahmed (Binding Banking Marketing)			Required textbooks (methodology, if any)		
Dr. Fadl Muhammad Ibrahim Al-Mahmoudi (Banking Marketing Book) As well as miscellaneous scientific research			Key references (sources)		
/////			Recommended books and references (scientific journals, reports...)		
/////			Electronic references, websites		

1. Course Name
Monetary policy and banking system
2. Course Code
3. Semester / Year
Second Semester / 2024- 2025

4. The history of preparation of this description	
Classroom attendance	
5. Number of study hours (total) / number of units (total) two hours per week	
30 hours / 30 units	
6. Name of the course administrator (if more than one name is mentioned) Prof. Awad Fadel Ismail Khudair	
Name: Awadh fadhil ismaeel Email: awadh.fadhil 47@gmail.com Prof. Awad Fadel Ismail Khudair	
7. Course Objectives	
<p>5- Expanding the student's perception to distinguish between Monetary policy and fiscal policy.</p> <p>6- Enable the student to understand the components of the banking system</p> <p>7- The student's knowledge of the functions of the banking system with Provide a vision of the functioning of the banking system in the economy Iraqi</p>	<p>Course Objectives 1- Definition of monetary policy</p> <p>2- The student's knowledge of the types of monetary policies 3-</p> <p>-Enable the student to understand how monetary policy works4</p> <p>- Enable the student to identify the effects of monetary policy.</p>
8. Teaching and Learning Strategies	
<p>Developing the student's abilities to understand and comprehend the lecture material through explanation detailed and provide information, principles and facts relevant to the subject or</p> <p>The subject and involve all students of the stage in discussion and ask them questions throughout the period of The lecture in order to activate the role of the student and raise the level of concentration.</p> <p>The lecture solves questions and problems that students cannot solve or answer.</p>	<p>Strategy</p> <p>Strategy</p> <p>Thinking by Student abilities</p> <p>On the understanding of</p> <p>Origins of the material</p> <p>Tuition</p>

All of it would raise the effectiveness of the educational process by increasing the student's confidence. The learner himself and enhance the ability to good linguistic and scientific expression.					
9. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
	Questions & Discussion	Lecture	An introduction to understanding	2	The first
	Questions & Discussion	Lecture, questions and discussion	politics Cash	2	Second
	Questions & Discussion	Lecture, questions and discussion	An introductory introduction to monetary policy	2	Third
	Questions & Discussion	Lecture, questions and discussion	The responsibility of central banks in formulating	2	Fourth
	Questions & Discussion	Lecture, questions and discussion	Monetary policy implementation	2	V
	Questions & Discussion	Lecture, questions and discussion	Central Banks	2	Sixth
	Questions & Discussion	Lecture, questions and	Monetary Policy Objectives and economic	2	Seventh

Questions & Discussion	discussion Lecture, questions and	cycles The relationship of monetary policy to	2	Eighth
Questions & Discussion	discussion Lecture, questions and	economic recession The relationship of monetary policy	2	Ninth
Questions & Discussion	discussion Lecture, questions and	BTthe inflation	2	X
Questions & Discussion	discussion Lecture, questions and	Quantitative monetary policy and its tools	2	eleven
Questions & Discussion	discussion Lecture, questions and	Qualitative monetary policy and its means	2	twelve
Questions & Discussion	discussion Lecture, questions and	Central Bank Rediscount Policy	2	Thirteen
Questions & Discussion	discussion Lecture, questions and	Open Market Policy	2	fourteen
Questions & Discussion	discussion Lecture, questions and	Reserve	2	fifteen

	Lecture and questions and discussion	Requirements Policy		
	Lecture and questions and discussion	Banking as a Product Banking System Institutions		
	Lecture and questions and discussion	Banking System Institutions		
	Lecture and questions and discussion	The banking and financial sector in Iraq		
	Lecture and questions and discussion			
10. Course Evaluation				
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc				
Monthly exams 25 / participation in discussions and classroom activity 5 / attendance 10 / final exams 60.				
11. Learning and Teaching Resources				
.	Required textbooks (methodology, if any)			

<p>Book by Dr. Awad Fadel Ismail Money & Banks book</p> <p>Mohamed Idris Monetary Policy IMF 2021 Arab</p>	<p>Main references (sources)</p>
<p>Ke Keith Bain and Peter Howells Monetary Economics: Policy and its Theoretical Basis</p> <p>2003 by PALGRAVE MACMILLAN Houndmills</p>	<p>Recommended books and references (scientific journals, reports...)</p>
	<p>Electronic References, Websites</p>

1. Course Name
Public Finance (1)
2. Course Code
////
3. Semester / Year
First course / for the academic year 2024/2025
4. The history of preparation of this description
1/10/2024
5. Available Attendance Forms
Official working hours scheduled for all universities
6. Number of Credit Hours (Total) / Number of Units (Total)
(32) Hours and Number of Units (2)
7. Course administrator's name (if more than one name)
Name: Prof. Khudair Abbas Ahmed Email: drkhaaa@gmail.com

8. Course Objectives					
<ul style="list-style-type: none">•••		Course Objectives 3. The student acquires a cognitive skill about the basic concepts For public finance in general. 4. Indicate the importance, role, and details of income and expenditure The general budget and financial auditing			
9. Teaching and Learning Strategies					
Providing students with specialized scientific and cognitive skills to consolidate Their future work As accountants in various fields, and in relation to public finance.				Strategy	
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	Public Finance and concepts with Relevance	Public Finance	(2)	(1)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Characteristic of the flag Public Finance	Public Finance	(2)	(2)
auditions and	Lecture and discussion	General needs	Public Finance	(2)	(3)

refundable nutrition	The width Lectures (Power Point)				
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Overhead	Public Finance	(2)	(4)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	archaeology Economic For overhead	Public Finance	(2)	(5)
//////////	//////////	Monthly exam	Public Finance	(2)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Public revenue	Public Finance	(2)	(7)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	State revenue From domain	Public Finance	(2)	(8)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Economic Impacts For Gene Loans	Public Finance	(2)	(9)
auditions and	Lecture and discussion The width Lectures	General Budget	Public Finance	(2)	(10)

refundable nutrition	(Power Point)				
//////////	//////////	Monthly exam	Public Finance	(2)	(11)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Budget rules General	Public Finance	(2)	(12)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Cycle phases General Budget	Public Finance	(2)	(13)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Budget Execution General	Public Finance	(2)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures (PowerPoint)	Budget Audit General	Public Finance	(2)	(15)
11. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc					
12. Learning and Teaching Resources					
Prof. Khudair Abbas Ahmed (Pub		Required textbooks (methodology, if any)			

Finance Binding (1)	
Dr. Awad Ismail (Finance Book Government) Dr. Raed Naji Ahmed (Public Finance and Financial Legislation Book)	Key references (sources)
/////	Recommended books and references (scientific journals, reports...)
/////	Electronic references, websites

1. Course Name	
Public Finance (2)	
2. Course Code	
/////	
3. Semester / Year	
Second course / for the academic year 2024/2025	
4. The history of preparation of this description	
1/10/2024	
5. Available Attendance Forms	
Official working hours scheduled for all universities	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(32) Hours and Number of Units (2)	
7. Course administrator's name (if more than one name)	
Name: Prof. Khudair Abbas Ahmed Email: drkhaaa@gmail.com	
8. Course Objectives	
<ul style="list-style-type: none"> • • • 	<p>Course Objectives</p> <p>5. The student acquires a cognitive skill about the basic concepts</p> <p>For public finance and taxes in general.</p> <p>6. Illustrating the importance and role of taxation and fiscal policy</p> <p>and financial planning and auditing.</p>

9. Teaching and Learning Strategies					
Providing students with specialized scientific and cognitive skills to consolidate Their future work As accountants in various fields, and in relation to taxes and politics Finance and financial planning.				Strategy	
10.Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	General theory of taxation	Public Finance	(2)	(1)
auditions and refundable	Lecture and discussion	Rules that Control Impose	Public Finance	(2)	(2)

nutrition	The width Lectures (Power Point)	taxes			
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Taxes in Iraq	Public Finance	(2)	(3)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Types of taxes In Iraq	Public Finance	(2)	(4)
auditions and refundable nutrition	Lecture and discussion The width Lectures	Indirect taxes	Public Finance	(2)	(5)

	(Power Point)				
////////	////////	Monthly exam	Public Finance	(2)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Fiscal policy	Public Finance	(2)	(7)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Fiscal policy For economists Inductors	Public Finance	(2)	(8)
auditions and refundable nutrition	Lecture and discussion The width	Financial Planning	Public Finance	(2)	(9)

	Lectures (Power Point)				
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Policy Objectives Finance	Public Finance	(2)	(10)
////////	////////	Monthly exam	Public Finance	(2)	(11)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Policy Tools Finance	Public Finance	(2)	(12)
auditions and refundable	Lecture and discussion	Policy effectiveness Finance	Public Finance	(2)	(13)

nutrition	The width Lectures (Power Point)				
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	The role of politics Finance in resource allocation	Public Finance	(2)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures (PowerPoint)	The role of politics Finance in achievement Economic Development	Public Finance	(2)	(15)
11.Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc					
12.Learning and Teaching Resources					
Prof. Khudair Abbas Ahmed (Public Finance Binding (1)			Required textbooks (methodology, if any)		

Dr. Awad Ismail (Finance Book Government) Dr. Raed Naji Ahmed (Public Finance and Financial Legislation Book)	Key references (sources)
////	Recommended books and references (scientific journals, reports...)
////	Electronic references, websites

1. Course Name/	
Financial Mathematics (1+2)	
2. Course Code	
3. Semester / Year /	
First and Second Semester	
4. Date of preparation of this description /	
2023-2024	
5. Available Attendance Forms /	
Daily Attendance	
6. Number of Credit Hours	
(60) / Number of Units (2)	
7. Course administrator's name (if more than one name)	
Name: Eng. Sarah Adnan Radam Email: sarah.adnan@alfarabiuc.edu.iq	
8. Course Objectives	
1. Definition of interest and elements of interest.	Course Objectives

<p>2. Know the basic law of interest and simple sentence.</p> <p>3- The course aims at one installment, interest in advance and equal periodic benefits.</p>					
9. Teaching and Learning Strategies					
<p>1- Adopting lectures and blackboard to explain and solve exercises.</p> <p>2- Participation of students in solving exercises to know their abilities and absorb them through discussion and questions.</p> <p>3- Homework and reports.</p> <p>4- Daily exams.</p>					Strategy
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Daily Testing and student participation and exams	Giving in-person lectures	Definition of simple interest Simple interest factor Simple Interest Law	Simple interest	4	The first Second Third
Daily Testing and student participation and exams	Giving in-person lectures	Commercial Interest Correct interest The relationship between the two benefits Tiger method and denominators	Commercial Interest and correct	8	Fourth V Sixth Seventh
Daily Testing and student participation and exams	Giving in-person lectures	Definition of regular equal payments Interest and total equal payments	Equal payments with simple interest	10	Eighth Ninth X Eleventh

participati and exams		At the beginning of the term Interest and total equal payments End of term			
Daily Testing and student participati and exams	Giving in-person lectures	One installment Periodic interest Equal and Reducing Premium	Debt repayment Short-term	8	Twelfth Thirteenth Fourteenth Fifteenth

Second course

Daily Testing and student participati and exams	Giving in-person lectures	Replacement at the beginning of the term Replacement at the end of the term	Replacing debt with simple interest	8	The first Second Third
Daily Testing and student participati and exams	Giving in-person lectures	What is the discount Nominal value Bank discount Commercial Paper Cutting	Commercial Paper Discounting	7	Fourth V Sixth Seventh
Daily Testing and student participati and exams	Giving in-person lectures	Calculation of official and wholesale interest Calculation of equal payments total	Official interest and its totality	8	Eighth Ninth X Eleventh
Daily Testing and student participati and exams	Giving in-person lectures	Calculate the present value Calculate the present value of equal payments	Present value with compound interest	7	Twelfth Thirteenth Fourteenth Fifteenth

11. Course Evaluation

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

12. Learning and Teaching Resources

Financial Math Book

Required textbooks (methodology, if any)

Written by Adnan Karim Najm al-Din	
Financial mathematics reporting and information websites	Main references (sources)
	Recommended books and references (scientific journals, reports...)
	Electronic References, Websites

1. Course Name	
Financial Mathematics (2)	
2. Course Code	
/////	
3. Semester / Year	
Second course / for the academic year 2024/2025	
4. The history of preparation of this description	
1/1/2025	
5. Available Attendance Forms	
Official working hours scheduled for all universities	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(32) Hours and Number of Units (3)	
7. Course administrator's name (if more than one name)	
Name: Eng. Mustafa Khaled Abdel Hadi Email:mustafaalrawi@gmail.com	
8. Course Objectives	
<ul style="list-style-type: none"> • • • 	Course Objectives 7. The student acquires a cognitive skill about the basic concepts For public finance in general. 8. Indicate the importance, role, and details of income and expenditure The general budget and financial auditing
9. Teaching and Learning Strategies	

Providing students with specialized scientific and cognitive skills to consolidate Their future work As accountants in various fields, and in relation to public finance.	Strategy
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10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	Public Finance and concepts w Relevance	Financial Mathematics	(2)	(1)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Characteristics the flag Public Finance	Financial Mathematics	(2)	(2)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	General needs	Financial Mathematics	(2)	(3)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Overhead	Financial Mathematics	(2)	(4)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	archaeology Economic For overhead	Financial Mathematics	(2)	(5)

//////////	//////////	Monthly exam	Financial Mathematics	(2)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Public revenues	Financial Mathematics	(2)	(7)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	State revenues From the doma	Financial Mathematics	(2)	(8)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Economic Impa For General Lo	Financial Mathematics	(2)	(9)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	General Budget	Financial Mathematics	(2)	(10)
//////////	//////////	Monthly exam	Financial Mathematics	(2)	(11)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Budget rules General	Financial Satisfactions	(2)	(12)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Cycle phases General Budget	Financial Mathematics	(2)	(13)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Budget Executive General	Financial Mathematics	(2)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures	Budget Audit General	Financial Mathematics	(2)	(15)

11. Course Evaluation

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

12. Learning and Teaching Resources

Eng. Mustafa Khaled Abdel Hadi Financial Mathematics Binding (2)	Required textbooks (methodology, if any)
1 Q0 Z 1 H - S 1 S 1 S 1 H - 2 S 0 S H - S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 1 S 1 S An Elementary introduction to Mathematical Finance , Sheldon M. ROS Cambridg	Key references (sources)
/////	Recommended books and references (scientific journals, reports...)
/////	Electronic references, websites

1. Course Name

E-Commerce

2. Course Code

3. Semester / Year					
Second Semester 2024 /2023					
4. Date of preparation of this description					
/3/202423					
5. Available attendance formats					
Classroom attendance					
6. Number of credit hours (total)/number of units (total)					
30 hours / 30 units					
7. Course administrator's name (if more than one name)					
name email					
M.M.A. Hassan Attia			Aya.hasan27@gmail.com		
8. Course Objectives					
			Students acquire knowledge skills in electronic commerce law and the development of legal concepts about that trade by focusing on the concept of electronic business as well as electronic contracts concluded and referring to electronic government contracts to determine the necessity of concluding them and how to sign a conclusion before those contracts		
9. Learning and Teaching Strategies					
			Brainstorming, helping students to constructive criticism and expressing opinions while respecting the opinions of	Student participation in discussion and questioning	Giving duties For students preparing Before appointment Lecture

			fellow students		
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	Week
Questions & Discussion	Lecture	The concept of e-commerce, characteristics and advantages of e-commerce, e-commerce risks, methods and forms of e-commerce	Teaching the student skills on how organizations manage their e-commerce And what is the concept of trade Electronic	2	The first
Questions & Discussion	Lecture	Definition of the electronic commerce contract, offer and acceptance in electronic contracting, time and place of electronic contract, the position of Iraqi law on the time and place of the electronic contract	Teaching the student what is the offer and acceptance and how to form and hold an electronic contract	2	Second
Questions & Discussion	Lecture	Electronic administrative contracts, the importance of	Teaching the student what is it Electronic	2	Third

		Electronic administrative contracts, offer and acceptance in the contract E-Administrator	administrative contracts, their importance		
Questions & Discussion	Lecture	Rules governing public tenders and auctions, methods Selection of the contracting party with the administration, dispute resolution of During Electronic Arbitration	Training the student on How to Rules Governing Public Tenders and Auctions, Methods Selection of the contracting party with the administration, dispute resolution of During Arbitration Electronic Identify strategies for this topic	2	Fourth
Questions & Discussion	Lecture and solve problems	Elements of Arbitration Electronic	Training the student on Elements of Arbitration Electronic	2	V
Questions & Discussion	Lecture and solve problems	Proof of electronic contracts	Training the student on How to benefit from Production capacities in the units in	2	Sixth

			order to achieve the objectives of the facility Industrial & Service		
Questions & Discussion	Lecture	electronic signature, Signature Images Electronic	Empowering the student with the talent of recognizing the electronic signature, photos Electronic Signature	2	Seventh
Questions & Discussion	Lecture	Features and advantages Electronic Signature	Teaching the student what are the characteristics and advantages Electronic Signature	2	Eighth
Questions & Discussion	Lecture	disadvantages of electronic signature, Authenticity of electronic signature, conditions for signature enjoyment Authentic electronic	One of the most important knowledge that the student acquires in this subject is what are the disadvantages of electronic signature	2	Ninth
Questions and discussion	Lecture	Effects of electronic signature	Teaching the student a concept Effects of electronic signature	2	X

Questions and discussion	Lecture	Legal protection of electronic signatures	Training the student on Identify the legal protection of electronic signature	2	athei st ten
Questions and discussion	Lecture	E-fulfillment	Providing the student with the skills to identify electronic fulfillment in this field	2	Secon d ten
Questions and discussion	Lecture	Types of loyalty cards Electronic	Teaching the student in all kinds of Loyalty Cards Electronic	2	Third ten
Questions and discussion	Lecture	Legal nature For Credit Cards	Teach the student on the legal nature of cards Credit	2	Fourt h ten
Questions and discussion	Lecture	E-Consumer Protection	Recognize the concept of Electronic Consumer Protection	2	Fiftee nth

11. Course Evaluation

Distribution of the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc
Daily Exams 10 Reports 10 Monthly Exams 20 Final Exams 60

12. Learning and Teaching Resources

Hamad, Mohammed Ahmed, Hamid, Zainab Hadi, Electronic Commerce Law

Required textbooks (methodology, if any)

Hamad, Mohammed Ahmed, Hamid, Zainab Hadi, Electronic Commerce Law	Main references (Sources)
	Recommended books and references (scientific journals, reports)
	Electronic References, Websites

1. Course Name	
Government Accounting	
2. Course Code	
/////	
3. Semester / Year	
First course / for the academic year 2024/2025	
4. The history of preparation of this description	
1/10/2024	
5. Available Attendance Forms	
Official working hours scheduled for all universities	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(30) Hours and Number of Units (2)	
7. Course administrator's name (if more than one name)	
Name: Eng. Shaker Salman Fayyad	Email:..
8. Course Objectives	
<ul style="list-style-type: none"> • • 	Course Objectives 9. The student acquires a cognitive skill about the

•	<p>basic concepts</p> <p>For government accounting in general.</p> <p>10.Demonstrating the importance of government accountability in dealing with companies.</p>
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9. Teaching and Learning Strategies

<p>Providing students with specialized scientific and cognitive skills to consolidate</p> <p>Their future work</p> <p>As accountants in various fields, and in connection with dealing with companies and banks</p>	Strategy
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10.Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	Basic concepts in government accounting and accounting system design requirements	Government Accounting	(2)	(1)
		Characteristics of	Government	(2)	(2)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	government units, the impact of legislation on the government accounting system, the difference between government accounting and financial accounting	Accounting		
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Theories that determine the spending capacity of government units	Government Accounting	(2)	(3)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power	The general budget of the state is the concept, characteristics and objectives of the general budget of the	Government Accounting	(2)	(4)

	Point)	state and the types of the general budget of the state			
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Expenditures and revenues in the government accounting system, methods of estimating revenues and expenditures Rules for preparing the general budget	Government Accounting	(2)	(5)
////////	////////	Monthly exam	Government Accounting	(2)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	The concept of the public treasury and its formations in the government accounting system	Government Accounting	(2)	(7)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	The concept of the public treasury and its formations in the accounting system	Government Accounting	(2)	(8)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Central Government Accounting System and Decentralized Accounting System	Government Accounting	(2)	(9)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Control of documents and expenses	Government Accounting	(2)	(10)
////////	////////	Monthly exam	Corporate Finance	(2)	(11)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Identify the book group used in the central and decentralized accounting system	Government Accounting	(2)	(12)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Accounting treatments for expenses and from the Government Financial Statistics Manual GFS	Government Accounting	(2)	(13)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Accounting treatments for revenues and from the Government Financial Statistics Manual GFS	Government Accounting	(2)	(14)

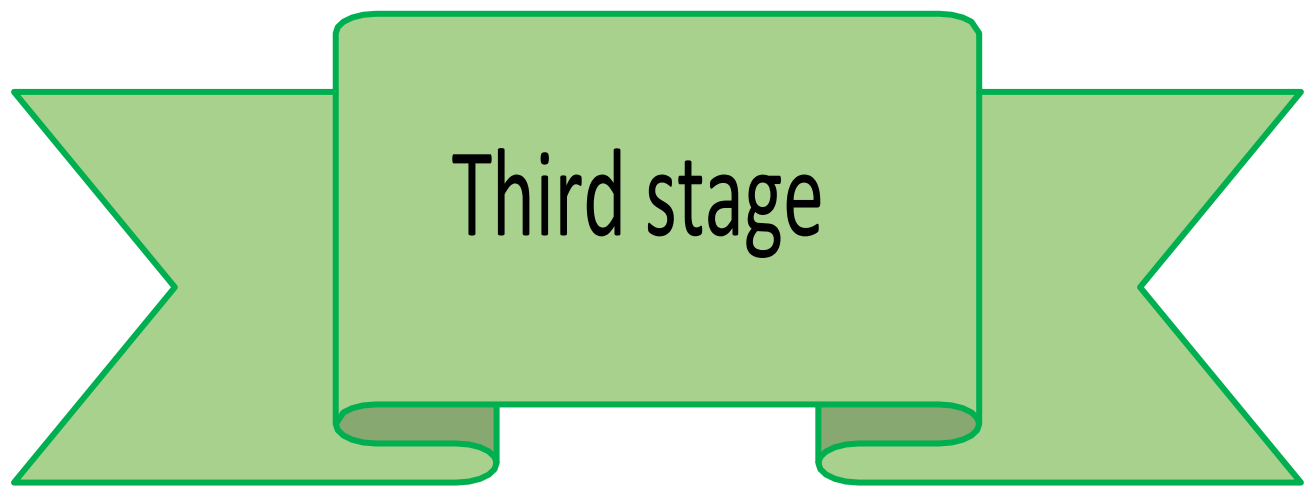
auditions and refundable nutrition	Lecture and discussion The width Lectures (PowerPoint)	Accounting treatments for expenses and from the Government Financial Statistics Manual GFS	Government Accounting	(2)	(15)
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11.Course Evaluation

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

12.Learning and Teaching Resources

Fundamentals of Government Accounting , Prof. Dr. Asaad Mohamed Abdel Wahab 2019	Required textbooks (methodology, if any)
	Key references (sources)
////	Recommended books and references (scientific journals, reports...)
////	Electronic references, websites



Course Description Form	
Course Name	
Cost accounting 1 and 2	
Course Code	
Semester / Year	
First and second courses	
The history of preparation of this description	
- 2023-2024	
Available Attendance Forms	
Came	
Number of Credit Hours (Total) / Number of Units (Total)	
90 hours first course and second course / 90 units	
Course administrator's name (if more than one name)	
Name: Email : Dr. Magda Abdel Majeed Abdel Aziz majeda.abdelmajid2@alfarabiuc.edu.iq	
Course Objectives	
<ul style="list-style-type: none"> Consolidating the scientific foundations of cost accounting for students as the basis on which the subjects in the third stage are based Providing students with experience in the application of cost accounting in the industrial sector 	Course Objectives Introducing the student to the concept of cost accounting, product cost calculation and production systems used in calculating product costs

<ul style="list-style-type: none">• Enable the student to understand the elements of costs and how to apply control over them• Enable the student to prepare cost lists and methods of preparing them					
Teaching and Learning Strategies					
<ul style="list-style-type: none">• Collaborative Concept Planning Strategy<ul style="list-style-type: none">• Brainstorming strategy• Feedback Series Strategy				Strategy	
Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week

Assignment of duties	Explanation	Introduction to	Familiarize	3	1
Monthly exams	of the	cost accounting	students with the		
Discussions	scientific	The concept of	concept of cost	3	2
Preparation of reports	material	cost accounting	accounting and in		
by the student	with	and the	the industrial		
Daily exams	practical	difference	sector		
End of course exams	applications	between it and	Providing students	3	3
	and	financial	with skills in the		
	exercises to	accounting	practical	3	4
	clarify the	Cost elements	applications of cost	3	5
	theoretical	and methods of	accounting with		
	side of the	their	regard to the	3	6
	material	classification	accounting	3	7
		Identify and	treatment of each		
		aggregate costs	of the cost	3	8
		Analysis of cost	elements Providing		
		centers	students with skills	3	9
		Cost element	in how to prepare		
		analysis	cost lists in the	3	10
		Cost Unit	industrial sector		
		Adaptive	according to the	3	11
		Documentary	theories of the four		
		Group	total, direct,	3	12
		Cost theories	variable and	3	13
		Macrotheoretical	exploited costs	3	14
		theory		3	15
		Direct theory			
		Variable theory			1
		Exploited theory			2
		Workout			3
		Solutions			4
		Solutions			5
		Second course			

Course Evaluation	
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc. - distributed 40 points for the pursuit and 60 points for the final exam	
Learning and Teaching Resources	
Muhammad Ali Ahmed Al-Saidiya - 1986 - Cost Accounting - Theoretical Study and Applied Procedures - Directorate of Dar Al-Kutub for Printing and Publishing - University of Mosul	Required textbooks (methodology, if any)
Cost Accounting Dr. Nassif Jassim Al-Jubouri	Main references (sources)
	Recommended books and references (scientific journals, reports...)
	Electronic References, Websites

1. Course Name
Quantitative Methods (1)
2. Course Code
////
3. Semester / Year
First Semester / For the Academic Year 2024/2025
4. The history of preparation of this description
1/10/2024
5. Available Attendance Forms
Official working hours scheduled for all universities
6. Number of Credit Hours (Total) / Number of Units (Total)
(30) Hours and Number of Units (2)
7. Course administrator's name (if more than one name)
Name: Eng. Mustafa Khaled Abdel Hadi Email:mustafaalrawi@gmail.com

8. Course Objectives

<ul style="list-style-type: none"> 	Course Objectives 11. The student acquires a cognitive skill about the basic concepts For public finance in general. 12. Indicate the importance, role, and details of income and expenditure The general budget and financial auditing
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9. Teaching and Learning Strategies

Providing students with specialized scientific and cognitive skills to consolidate Their future work As accountants in various fields, and in relation to public finance.	Strategy
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10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	Public Finance and concepts with Relevance	Quantity Methods	(2)	(1)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Characteristic of the flag Public Finance	Quantity Methods	(2)	(2)
auditions and refundable nutrition	Lecture and discussion The width Lectures	General needs	Quantity Methods	(2)	(3)

	(Power Point)				
auditions and refundable nutritio	Lecture and discussion The width Lectures (Power Point)	Overhead	Quantity Methods	(2)	(4)
auditions and refundable nutritio	Lecture and discussion The width Lectures (Power Point)	archaeology Economic For overhead	Quantity Methods	(2)	(5)
//////////	//////////	Monthly exam	Quantity Methods	(2)	(6)
auditions and refundable nutritio	Lecture and discussion The width Lectures (Power Point)	Public revenue	Quantity Methods	(2)	(7)
auditions and refundable nutritio	Lecture and discussion The width Lectures (Power Point)	State revenues From domain	Quantity Methods	(2)	(8)
auditions and refundable nutritio	Lecture and discussion The width Lectures (Power Point)	Economic Impacts For Gene Loans	Quantity Methods	(2)	(9)
auditions and refundable nutritio	Lecture and discussion The width Lectures (Power Point)	General Budget	Quantity Methods	(2)	(10)
//////////	//////////	Monthly exam	Quantity Methods	(2)	(11)

auditions and refundable nutritio	Lecture and discussion The width Lectures (Power Point)	Budget rules General	Quantity Methods	(2)	(12)
auditions and refundable nutritio	Lecture and discussion The width Lectures (Power Point)	Cycle phases General Budge	Quantity Methods	(2)	(13)
auditions and refundable nutritio	Lecture and discussion The width Lectures (Power Point)	Budget Execution General	Quantity Methods	(2)	(14)
auditions and refundable nutritio	Lecture and discussion The width Lectures	Budget Audit General	Quantity Methods	(2)	(15)

11. Course Evaluation

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

12. Learning and Teaching Resources

Eng. Mustafa Khaled Abdel Hadi Financial Management Binding (2)	Required textbooks (methodology, if any)
1 Operations Research and its Economic Applications - Makid Ali -2 Operations Research in Accounting - Dr. Abdel Moneim Fleih, Dr. Khaled Abdel Moneim Zaki, Dr. Taha Talib Ibrahim, Dr. Mohamed Abdel Azim Hassan	Key references (sources)
/////	Recommended books and references (scientific journals, reports...)

/////

Electronic references, websites

1. Course Name

Corporate Finance (1)

2. Course Code

/////

3. Semester / Year

First course / for the academic year 2024/2025

4. The history of preparation of this description

1/10/2024

5. Available Attendance Forms

Official working hours scheduled for all universities

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

(30) Hours and Number of Units (2)

7. Course administrator's name (if more than one name)

Name: Eng. Eh Hassan Attia
ayaa.hassan@alfarabiuc.edu.iq

Email:

8. Course Objectives

-
-
-

Course Objectives

13.The student acquires a cognitive skill
about the basic concepts

For corporate finance in general.

14.Demonstrate the importance and role of

	corporate finance in dealing with companies.				
9. Teaching and Learning Strategies					
Providing students with specialized scientific and cognitive skills to consolidate Their future work As accountants in various fields, and in connection with dealing with companies and banks					Strategy
10.Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	Introduction to Working Capital Management	Corporate Finance	(2)	(1)
auditions and refundable	Lecture and	The role of working capital management	Corporate Finance	(2)	(2)

nutrition	discussion The width Lectures (Power Point)	and its impact on the cash cycle			
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Determine the level of investment in current assets and its impact on the company's risk and profitability	Corporate Finance	(2)	(3)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	The combined impact of current asset policy and its impact on the company's risk and profitability	Corporate Finance	(2)	(4)
auditions and refundable nutrition	Lecture and discussion The width	Working Capital Management in Case of Risk	Corporate Finance	(2)	(5)

	Lectures (Power Point)				
////////	////////	Monthly exam	Corporate Finance	(2)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Practical issues	Corporate Finance	(2)	(7)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Funding Structure Policy	Corporate Finance	(2)	(8)
auditions and refundable	Lecture and discussion	Financing and its impact on	Corporate Finance	(2)	(9)

nutrition	The width Lectures (Power Point)	investments			
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Financing break-even point	Corporate Finance	(2)	(10)
////////	////////	Monthly exam	Corporate Finance	(2)	(11)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Choosing an optimal funding structure	Corporate Finance	(2)	(12)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Investment Budget and Risk	Corporate Finance	(2)	(13)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Failure of companies (bankruptcy of companies) reorganization	Corporate Finance	(2)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures (PowerPoint)	Practical issues	Corporate Finance	(2)	(15)

11.Course Evaluation

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

12. Learning and Teaching Resources	
Dr. Mohamed Ayman Ezzat Al-Midani, Corporate Finance Management	Required textbooks (methodology, if any)
	Key references (sources)
////	Recommended books and references (scientific journals, reports...)
////	Electronic references, websites

1. Course Name
Financial Markets
2. Course Code
////
3. Semester / Year
First course / for the academic year 2024/2025
4. The history of preparation of this description
1/10/2024
5. Available Attendance Forms
Official working hours scheduled for all universities
6. Number of Credit Hours (Total) / Number of Units (Total)
(32) Hours and Number of Units (2)
7. Course administrator's name (if more than one name)
Name: Prof. Khudair Abbas Ahmed Email: drkhaaa@gmail.com

8. Course Objectives

-
-
-

Course Objectives

15.The student acquires a cognitive skill about the basic concepts

For financial markets in general.

16.Demonstrate the importance and role of financial markets in dealing in stocks, bonds and derivatives.

9. Teaching and Learning Strategies

Providing students with specialized scientific and cognitive skills to consolidate

Their future work

As accountants in various fields, and in connection with dealing in stocks, bonds and financial derivatives

Strategy

10.Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width	Financial system	Financial Markets	(2)	(1)

	Lectures (Power Point)				
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Structure of financial markets	Financial Markets	(2)	(2)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Sample of some international stock exchanges	Financial Markets	(2)	(3)
auditions and refundable nutrition	Lecture and discussion The width Lectures	Stock Market Indices	Financial Markets	(2)	(4)

	(Power Point)				
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Efficiency of financial markets	Financial Markets	(2)	(5)
////////	////////	Monthly exam	Financial Markets	(2)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Market Balance	Financial Markets	(2)	(7)
auditions and refundable nutrition	Lecture and discussion The width	Financial Instruments Used in financial	Financial Markets	(2)	(8)

	Lectures (Power Point)	markets			
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Return and risk on investment	Financial Markets	(2)	(9)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Portfolio theory Investment	Financial Markets	(2)	(10)
////////	////////	Monthly exam	Financial Markets	(2)	(11)
auditions and refundable nutrition	Lecture and discussion	Financial information required in	Financial Markets	(2)	(12)

	The width Lectures (Power Point)	the market			
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Financial market indicators and its relationship to the economic situation	Financial Markets	(2)	(13)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	The role of the Arab Monetary Fund in reforming Arab Capital Markets	Financial Markets	(2)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures	Iraq Stock Exchange	Financial Markets	(2)	(15)

	(PowerPoint)				
11.Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc					
12.Learning and Teaching Resources					
Prof. Khudair Abbas Ahmed (Financial Markets)			Required textbooks (methodology, if any)		
Dr. Mubarak bin Suleiman Al Fawaz (The Book of Financial Markets from an Islamic Perspective) Dr. Abdul Karim Ahmed Kunduz (The Book of Financial Markets)			Key references (sources)		
/////			Recommended books and references (scientific journals, reports...)		
/////			Electronic references, websites		

1. Course Name
Bank Accounting
2. Course Code
/////
3. Semester / Year
Second course / for the academic year 2024/2025
4. The history of preparation of this description

1/2/2025	
5. Available Attendance Forms	
Official working hours scheduled for all universities	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(24) Hours and Number of Units (3)	
7. Course administrator's name (if more than one name)	
Name: Dr. Ittihad Shaker Mahmoud Email: ithad.schakir@alfarabiuc.edu.iq	
8. Course Objectives	
<ul style="list-style-type: none"> • • • 	Course Objectives <ol style="list-style-type: none"> 1- Learn about banking 2- Understanding the accounting system in banks 3- Processing bank accounting operations 4- Preparing financial statements for banks 5- Internal control and auditing in banks
9. Teaching and Learning Strategies	
<ol style="list-style-type: none"> 1- Providing students with specialized scientific and knowledge skills, especially with regard to banking. 2- Compliance with international accounting standards. 3- Financial and accounting risk management. 4- Digital and technical transformation in accounting. 5. Compliance with legislation and regulatory authorities. 	Strategy

10.Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	Give students an overview of letters of guarantee and give an example of the material	Bank Accounting	(3)	(1)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Examples of cases of letters of guarantee	Bank Accounting	(3)	(2)
auditions and refundable	Lecture and discussion	About documentary credits and giving an	Bank Accounting	(3)	(3)

nutrition	The width Lectures (Power Point)	example of the material			
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Examples of documentary credits	Bank Accounting	(3)	(4)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	About the Forex market and giving an example of the article	Bank Accounting	(3)	(5)
////////	////////	Monthly exam	Bank Accounting	(3)	(6)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Give students applications on recording the necessary restrictions on buying and selling foreign currencies	Bank Accounting	(3)	(7)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	About remittances and giving an example of the material	Bank Accounting	(3)	(8)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explain the sold internal transfers and give cases about them	Bank Accounting	(3)	(9)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explain the purchased internal transfers and give the cases about them	Bank Accounting	(3)	(10)
////////	////////	Monthly exam	Bank Accounting	(3)	(11)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explain the sold foreign remittances and give their cases	Bank Accounting	(3)	(12)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explain the purchased foreign remittances and give their cases	Bank Accounting	(3)	(13)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Give students general examples	Bank Accounting	(3)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures (PowerPoint)	Complement to explain general examples	Bank Accounting	(3)	(15)
11.Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc					
12.Learning and Teaching Resources					
Dr. Shaker Mahmoud Union (Financial Institution Accounting)			Required textbooks (methodology, if any)		
Prof. Faiza Ibrahim Mahmoud Chartered Accountant Dr. Bashir			Key references (sources)		

Ghani Attara	
////	Recommended books and references (scientific journals, reports...)
////	Electronic references, websites

1. Course Name	
Corporate Finance (2)	
2. Course Code	
////	
3. Semester / Year	
Second course / for the academic year 2024/2025	
4. The history of preparation of this description	
1/10/2024	
5. Available Attendance Forms	
Official working hours scheduled for all universities	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(30) Hours and Number of Units (2)	
7. Course administrator's name (if more than one name)	
Name: Eng. Eh Hassan Attia	Email: ayaa.hassan@alfarabiuc.edu.iq
8. Course Objectives	
<ul style="list-style-type: none"> • • • 	Course Objectives 17. The student acquires a cognitive skill about the basic concepts

	For corporate finance in general.				
	18. Demonstrate the importance and role of corporate finance in dealing with companies.				
9. Teaching and Learning Strategies					
Providing students with specialized scientific and cognitive skills to consolidate Their future work As accountants in various fields, and in connection with dealing with companies and banks				Strategy	
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	Forecasting financing needs	Corporate Finance	(2)	(1)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	The method of budget ratios on sales	Corporate Finance	(2)	(2)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Practical issues	Corporate Finance	(2)	(3)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Short-term, medium- term, long- term financing	Corporate Finance	(2)	(4)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Risk, Returns and Opportunity Cost of Capital	Corporate Finance	(2)	(5)
////////	////////	Monthly exam	Corporate Finance	(2)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Analysis of funding ratios	Corporate Finance	(2)	(7)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Types of financing ratios and their applications	Corporate Finance	(2)	(8)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Return on investment and estimation of funds	Corporate Finance	(2)	(9)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Estimating the sources and uses of funds	Corporate Finance	(2)	(10)
////////	////////	Monthly exam	Corporate Finance	(2)	(11)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Practical issues	Financial Markets	(2)	(12)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Return on Investment System	Corporate Finance	(2)	(13)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Cash Balance and Uncertainty	Corporate Finance	(2)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures (PowerPoint)	Online Financial Planning Form	Corporate Finance	(2)	(15)
11. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc					
12. Learning and Teaching Resources					
Dr. Mohamed Ayman Ezzat Al-Midani, Corporate Finance Management			Required textbooks (methodology, if any)		
			Key references (sources)		

////	Recommended books and references (scientific journals, reports...)
////	Electronic references, websites

1. Course Name	
Financial Management (1)	
2. Course Code	
////	
3. Semester / Year	
Second course / for the academic year 2024/2025	
4. The history of preparation of this description	
1/10/2024	
5. Available Attendance Forms	
Official working hours scheduled for all universities	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(32) Hours and Number of Units (3)	
7. Course administrator's name (if more than one name)	
Name: Eng. Mustafa Khaled Abdel Hadi Email:mustafaalrawi@gmail.com	
8. Course Objectives	
<ul style="list-style-type: none"> • • • 	Course Objectives 19. The student acquires a cognitive skill about the basic concepts For public finance in general. 20. Indicate the importance, role, and details of income and expenditure The general budget and financial auditin

9. Teaching and Learning Strategies					
Providing students with specialized scientific and cognitive skills to consolidate their future work As accountants in various fields, and in relation to public finance.				Strategy	
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	Public Finance and concepts with Relevance	Financial Management	(2)	(1)
auditions and nutrition	refundal Lecture and discussion The width Lectures (Power Point)	Characteristic of the flag Public Finance	Financial Department	(2)	(2)
auditions and nutrition	refundal Lecture and discussion The width Lectures (Power Point)	General needs	Financial Administration	(2)	(3)
auditions and nutrition	refundal Lecture and discussion The width Lectures (Power Point)	Overhead	Financial Management	(2)	(4)
auditions and nutrition	refundal Lecture and discussion The width	archaeology Economic For overhead	Financial Management	(2)	(5)

nutrition	Lectures (Power Point)				
//////////	//////////	Monthly exam	Financial Management	(2)	(6)
auditions and nutrition refundal	Lecture and discussion The width Lectures (Power Point)	Public revenue	Financial Management	(2)	(7)
auditions and nutrition refundal	Lecture and discussion The width Lectures (Power Point)	State revenues From domain	Financial Management	(2)	(8)
auditions and nutrition refundal	Lecture and discussion The width Lectures (Power Point)	Economic Impacts For General Loans	Financial Management	(2)	(9)
auditions and nutrition refundal	Lecture and discussion The width Lectures (Power Point)	General Budget	Financial Management	(2)	(10)
//////////	//////////	Monthly exam	Financial Management	(2)	(11)
auditions and nutrition refundal	Lecture and discussion The width Lectures (Power Point)	Budget rules General	Financial Management	(2)	(12)

auditions and nutrition	refundal	Lecture and discussion The width Lectures (Power Point)	Cycle phases General Budget	Financial Management	(2)	(13)
auditions and nutrition	refundal	Lecture and discussion The width Lectures (Power Point)	Budget Execution General	Financial Management	(2)	(14)
auditions and nutrition	refundal	Lecture and discussion The width Lectures	Budget Audit General	Financial Management	(2)	(15)

11. Course Evaluation

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

12. Learning and Teaching Resources

Eng. Mustafa Khaled Abdel Hadi Financial Management Binding (2)	Required textbooks (methodology, if any)
Financial Management - Prof. Dr. Muham Ali Al-Ameri Financial Management: Basic Concepts and Applied Practices Accounting Studies and Banking & Financial Sciences - (a)mDr. Iyad Taher M.M Mohamed Ibrahim, Eng.Eng. Muham Abdul Rahman (Financial Management Scientific and Applied Foundations - Prof. Dr. Asar Hamid Al-Ali	Key references (sources)
/////	Recommended books and references (scientific journals, reports...)
/////	Electronic references, websites

1. Course Name	
Bank Accounting	
2. Course Code	
/////	
3. Semester / Year	
First course / for the academic year 2024/2025	
4. The history of preparation of this description	
1/10/2024	
5. Available Attendance Forms	
Official working hours scheduled for all universities	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(24) Hours and Number of Units (3)	
7. Course administrator's name (if more than one name)	
Name: Dr. Ittihad Shaker Mahmoud Email: ithad.schakir@alfarabiuc.edu.iq	
8. Course Objectives	
<ul style="list-style-type: none"> • • • 	Course Objectives <ul style="list-style-type: none"> 6- Learn about banking 7- Understanding the accounting system in banks 8- Processing bank accounting operations 9- Preparing financial statements for banks 10- Internal control and auditing in banks
9. Teaching and Learning Strategies	
<ul style="list-style-type: none"> 2- Providing students with specialized scientific and knowledge skills, especially with regard to banking. 2- Compliance with international accounting standards. 3- Financial and accounting risk management. 4- Digital and technical transformation in accounting. 	Strategy

5. Compliance with legislation and regulatory authorities.

10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	An overview of accounting in banking activity, its nature, types, and the sections in which the organizational structure of banks contains	Bank Accounting	(3)	(1)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of records and documents for banking operations and the foundations of banking activity	Bank Accounting	(3)	(2)
auditions and refundable nutrition	Lecture and discussion The width Lectures	Accounting treatments for banking operations (Fund Secretariat)	Bank Accounting	(3)	(3)

	(Power Point)				
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	How to register special entries in the Fund and Treasury Division in the General Administration	Bank Accounting	(3)	(4)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Give students the necessary examples of how to register accounting entries with the Fund and the General Administration	Bank Accounting	(3)	(5)
////////	////////	Monthly exam	Bank Accounting	(3)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Giving students applications about the Fund's division in the branches	Bank Accounting	(3)	(7)
auditions and refundable	Lecture and discussion The width	Current Account Definition and Procedure for	Bank Accounting	(3)	(8)

nutrition	Lectures (Power Point)	Opening a Current Account			
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explain current accounts payable in detail and give the necessary examples	Bank Accounting	(3)	(9)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explain current accounts receivable and give the necessary examples	Bank Accounting	(3)	(10)
////////	////////	Monthly exam	Bank Accounting	(3)	(11)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explain savings accounts and give the necessary examples	Bank Accounting	(3)	(12)
auditions and refundable	Lecture and discussion	Explain deposit accounts and	Bank Accounting	(3)	(13)

nutrition	The width Lectures (Power Point)	give necessary examples			
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Give students general examples	Bank Accounting	(3)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures (PowerPoint)	Complement to explain general examples	Bank Accounting	(3)	(15)
11. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc					
12. Learning and Teaching Resources					
Dr. Shaker Mahmoud Union (Financial Institution Accounting)			Required textbooks (methodology, if any)		
Prof. Faiza Ibrahim Mahmoud Chartered Accountant Dr. Bashir Ghani Attara			Key references (sources)		
/////			Recommended books and references (scientific journals, reports...)		

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Electronic references, websites

1. Course Name	
Evaluation of investment decisions	
2. Course Code	
////	
3. Semester / Year	
First course / for the academic year 2024/2025	
4. The history of preparation of this description	
1/10/2024	
5. Available Attendance Forms	
Official working hours scheduled for all universities	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(24) Hours and Number of Units (3)	
7. Course administrator's name (if more than one name)	
Name: Dr. Ittihad Shaker Mahmoud Email: ithad.schakir@alfarabiuc.edu.iq	
8. Course Objectives	
<ul style="list-style-type: none"> • • • 	Course Objectives <ol style="list-style-type: none"> 1- Measuring the feasibility of investments 2- Trade-off between investment alternatives 3- Identify potential risks 4- Optimize the use of resources
9. Teaching and Learning Strategies	
<ol style="list-style-type: none"> 1- Setting the investment objective 2- Data collection and analysis 	Strategy

3- Use of financial valuation tools 4- Comparison of investment alternatives 5- Final Decision Making					
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	An overview of the concept of investment, the definition of investment, and the distinction between investor, speculation and gambling	Evaluation of investment decisions	(3)	(1)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explain the economic importance of investment and investment objectives	Evaluation of investment decisions	(3)	(2)
auditions and refundable	Lecture and discussion	Types of investment decisions	Evaluation of investment decisions	(3)	(3)

nutrition	The width Lectures (Power Point)				
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Factors affecting investment and investment tools	Evaluation of investment decisions	(3)	(4)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Economic Feasibility Study	Evaluation of investment decisions	(3)	(5)
////////	////////	Monthly exam	Evaluation of investment decisions	(3)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	The importance of economic feasibility and its advantages	Evaluation of investment decisions	(3)	(7)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Types of economic feasibility	Evaluation of investment decisions	(3)	(8)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Criteria for evaluating investment decisions	Evaluation of investment decisions	(3)	(9)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Criteria that do not take into account the payback period	Evaluation of investment decisions	(3)	(10)
////////	////////	Monthly exam	Evaluation of investment decisions	(3)	(11)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of the accounting return standard	Evaluation of investment decisions	(3)	(12)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of the profitability guide criterion	Evaluation of investment decisions	(3)	(13)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Give students general examples	Evaluation of investment decisions	(3)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures (PowerPoint)	Complement to explain general examples	Evaluation of investment decisions	(3)	(15)
11. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc					
12. Learning and Teaching Resources					
Books taken from the Iraqi University			Required textbooks (methodology, if any)		
			Key references (sources)		

////	Recommended books and references (scientific journals, reports...)
////	Electronic references, websites

1. Course Name	
Tax Accounting	
2. Course Code	
////	
3. Semester / Year	
Second course / for the academic year 2024/2025	
4. The history of preparation of this description	
1/10/2024	
5. Available Attendance Forms	
Official working hours scheduled for all universities	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(30) Hours and Number of Units (2)	
7. Course administrator's name (if more than one name)	
Name: Nora Sabry Shukr Email: noora.sabri@alfarabiuc.edu.ip	
8. Course Objectives	
<ul style="list-style-type: none"> • • • 	Identify tax concepts, their foundations, benefits, types of tax and tax structure in Iraq, as well as identify income and real estate tax, lands, allowances, exemptions and expenses to be

	deducted				
9. Teaching and Learning Strategies					
Providing students with specialized scientific and cognitive skills to consolidate Their future work As accountants in various fields, and in connection with dealing with companies and banks				Strategy	
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	Tax concepts, foundations, benefits and types	Tax Accounting	(2)	(1)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Tax and tax structure in Iraq and the recipe of accounting for taxes.	Tax Accounting	(2)	(2)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	The concept of taxable income	Tax Accounting	(2)	(3)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	and taxable incomes in Iraqi legislation	Tax Accounting	(2)	(4)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Exemptions from tax and allowances	Tax Accounting	(2)	(5)
////////	////////	Monthly exam	Tax Accounting	(2)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Annual tax and scope of application	Tax Accounting	(2)	(7)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Deductible expenses (downloads)	Tax Accounting	(2)	(8)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Losses and how to treat them tax and tax price scale	Tax Accounting	(2)	(9)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Costs related to the economic activity of costs	Tax Accounting	(2)	(10)
////////	////////	Monthly exam	Tax Accounting	(2)	(11)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Methods of estimating taxable income and collecting tax	Tax Accounting	(2)	(12)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Penalties imposed by the Income Tax Law to ensure its ideas (tax examination)	Tax Accounting	(2)	(13)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	A brief history and the tax incident - the tax base and its scope of application	Tax Accounting	(2)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures (PowerPoint)	Exemptions, estimation of real estate revenue and tax rate	Corporate Finance	(2)	(15)
11. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc					
12. Learning and Teaching Resources					
			Required textbooks (methodology, if any)		
			Key references (sources)		

////	Recommended books and references (scientific journals, reports...)
////	Electronic references, websites

1. Course Name	
Unified Accounting System (1)	
2. Course Code	
////	
3. Semester / Year	
First Semester / For the Academic Year 2024/2025	
4. The history of preparation of this description	
1/10/2024	
5. Available Attendance Forms	
Official working hours scheduled for all universities	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(30) Hours and Number of Units (2)	
7. Course administrator's name (if more than one name)	
Name: Nora Sabry Shukr Email: noora.sabri@alfarabiuc.edu.ip	
8. Course Objectives	
<ul style="list-style-type: none"> • • • 	<p>B1 – The student's ability to make accounting entries for the acquisition of fixed assets</p> <p>B2 – Enable the student to record the accounting entries for the inventory</p>

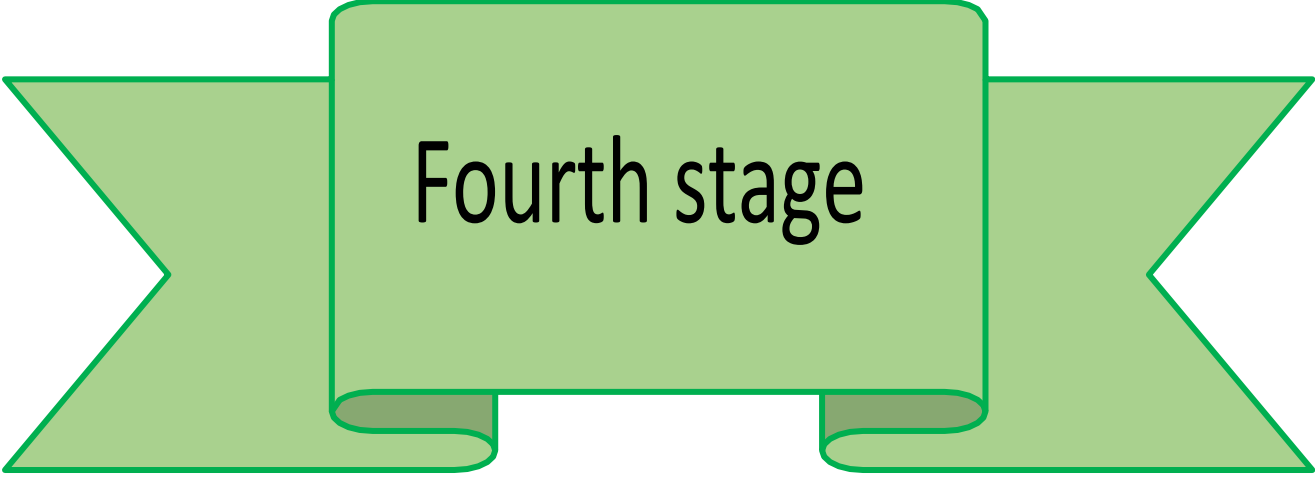
	student's ability to prepare lists				
9. Teaching and Learning Strategies					
A1- The student's knowledge of the unified accounting system A2- The student's understanding of the basis of entitlement and when to use it A3- The student knows how to register entitlement restrictions A4- The student knows how to record payment and receipt restrictions A5- The student understands how to migrate to the competent accounts 6- Balance of accounts and statement of the impact of ose accounts on the financial statements				Strategy	
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	The nature of the unified accounting system	Unified Accounting System (1)	(2)	(1)
auditions and	Lecture and discussion	Objectives and benefits of the unified accounting	Unified Accounting System (1)	(2)	(2)

refundable nutrition	The width Lectures (Power Point)	system			
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Foundations and principles adopted by the system	Unified Accounting System (1)	(2)	(3)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Foundations and principles adopted by the system	Unified Accounting System (1)	(2)	(4)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Foundations and principles adopted by the system	Unified Accounting System (1)	(2)	(5)
////////	////////	Monthly exam	Unified Accounting System (1)	(2)	(6)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Common Accounting System Accounting Charts	Unified Accounting System (1)	(2)	(7)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Common Accounting System Accounting Charts	Unified Accounting System (1)	(2)	(8)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Common Accounting System Accounting Charts	Unified Accounting System (1)	(2)	(9)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanations of the Unified Accounting Manual	Unified Accounting System (1)	(2)	(10)
////////	////////	Monthly exam	Unified Accounting System (1)	(2)	(11)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Book group in the unified accounting system	Unified Accounting System (1)	(2)	(12)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Book group in the unified accounting system	Unified Accounting System (1)	(2)	(13)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Accounting treatments for asset accounts	Unified Accounting System (1)	(2)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures (PowerPoint)	Accounting treatments for asset accounts	Unified Accounting System (1)	(2)	(15)
11. Course Evaluation					

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc	
12. Learning and Teaching Resources	
	Required textbooks (methodology, if any)
	Key references (sources)
////	Recommended books and references (scientific journals, reports...)
////	Electronic references, websites



Fourth stage

1. Course Name	
Managerial Accounting	
2. Course Code	
3. Semester / Year	
Semester (Course 1)	
The history of preparation of this description	
2023/ 2024	
4. Available Attendance Forms	
Daily attendance	
5. Number of Credit Hours (
(45) / Number of Units (3)	
6. Course administrator's name (if more than one name)	
Name: Fahima Asliwa Hido Email: fahemaasleawa@gmail.com	
7. Course Objectives	
1- Acquire the skill and knowledge of management accounting functions and its relationship Financial accounting and ethical standards of the administrative accountant ... 2- Identify the break-even point, contribution margin and safety margin..... 3- Identify the net profit after tax.....	Course Objectives
8. Teaching and Learning Strategies	
1- Adoption of lectures and whiteboard to solve exercises 2- Participation of students in solving exercises to know the abilities and understand them through discussion and questions 3- How to give lectures 4- Assignment and Reports	Strategy

9. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Theoretical test and exams of various kinds with reports	Giving lectures with interrogation	Definition of management accounting and functions Management accounting and the relationship of management accounting with the accountant Financial and cost accounting and ethical standards for the management accountant	Introduction to Management Accounting	9	First and second and the third
Theoretical test and exams of various kinds	Giving lectures with interrogation	Assumptions Analysis of the relationship between cost, volume, profit, break-even point in units and amounts and methods of calculation Arithmetic equation	Break-even point	1	Fourth, fifth, sixth, seventh and eighth

		<p>method, margin method and graph method</p> <p>And the margin of safety in quantities and amounts and the effects of changes increase or decrease in price and variable and fixed costs and the volume of activity</p>			
Theore tical test and exams of various kinds	Giving lectures with interrogation	<p>Target profit in quantities and amounts and the impact of taxes in the analysis of the relationship and sales volume that achieves a target profit after tax and income statement and a point of equivalence</p>	Profit Target	9	Ninth, tenth and eleven th

		of multiple products in quantities and amounts			
Theoretical test and exams of various kinds	Giving lectures with interrogation	The role of the accountant in making the decision, the decision to accept the special order, the decision to manufacture internally or buy from abroad, the decision to add or exclude one of the production lines , and the decision to allocate scarce resources	Decision	1	Twelfth, thirteenth, fourteenth and fifteenth
10. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc					
11. Learning and Teaching Resources					
Prof. Nassif Jassim Mohammed Al Prof. Manal Jabbar Sorour			Required textbooks (methodology, if any)		

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Eng. Mushtaq Kamel Farag	
Prof. Dr. Naji Shayeb Al-Rikabi Mr. Salah Mahdi Al-Kawwaz Mr. Faiz Naim Yousef	Main references (sources)
	Recommended books and references (scientific journals, reports...)
	Electronic References, Websites

1. Course Name	
Audit & Control	
2. Course Code	
/////	
3. Semester / Year	
First course / for the academic year 2024/2025	
4. The history of preparation of this description	
1/10/2024	
5. Available Attendance Forms	
Official working hours scheduled for all universities	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(2) Hours and Number of Units (2)	
7. Course administrator name (if more than one name)	
Name: Dr. Ittihad Shaker Mahmoud Email: ithad.schakir@alfarabiuc.edu.iq	
8. Course Objectives	
<ul style="list-style-type: none"> 	Course Objectives 1- Validation of financial statements

<ul style="list-style-type: none"> • • 	2- Ensure compliance with policies and regulations 3- Detection of errors and fraud
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9. Teaching and Learning Strategies

3- Providing students with specialized scientific and cognitive skills, especially with regard to auditing 4- Audit Report Analysis 5- Corrective and development plans 6- Documentation and sharing	Strategy
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10.Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	Auditing originated, its development, concept, definition and pillars	Audit & Control	(2)	(1)
auditions and refundable	Lecture and	Explain the importance of auditing, its objectives,	Audit & Control	(2)	(2)

nutrition	discussion The width Lectures (Power Point)	and the difference between auditing and accounting			
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of the auditor's qualifications and conditions	Audit & Control	(2)	(3)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of the rights and duties of the auditor	Audit & Control	(2)	(4)
auditions and refundable nutrition	Lecture and discussion The width	Types of audit	Audit & Control	(2)	(5)

	Lectures (Power Point)				
//////////	//////////	Monthly exam	Audit & Control	(2)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of evidence in the audit	Audit & Control	(2)	(7)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of the complement to the material of evidence in the audit	Audit & Control	(2)	(8)
auditions and refundable nutrition	Lecture and discussion	Explanation of the types of evidence	Audit & Control	(2)	(9)

	The width Lectures (Power Point)				
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explain the types of accounting errors	Audit & Control	(2)	(10)
////////	////////	Monthly exam	Bank Accounting	(3)	(11)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of the internal control system: its origin and types	Audit & Control	(2)	(12)
auditions and refundable	Lecture and	Explain the basic components	Audit & Control	(2)	(13)

nutrition	discussion The width Lectures (Power Point)	of the internal control system			
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explain the methods and means of examining internal control systems	Audit & Control	(2)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures (PowerPoint)	Explanation of the complement of the internal control system material	Audit & Control	(2)	(15)

11.Course Evaluation

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

12.Learning and Teaching Resources

Al-Nahrain University Curriculum

Required textbooks (methodology, if any)

	Key references (sources)
////	Recommended books and references (scientific journals, reports...)
////	Electronic references, websites

1. Course Name	
Audit and Control (2)	
2. Course Code	
////	
3. Semester / Year	
Second course / for the academic year 2024/2025	
4. The history of preparation of this description	
1/2/2025	
5. Available Attendance Forms	
Official working hours scheduled for all universities	
6. Number of Credit Hours (Total) / Number of Units (Total)	
(2) Hours and Number of Units (2)	
7. Course administrator's name (if more than one name)	
Name: Dr. Ittihad Shaker Mahmoud Email: ithad.schakir@alfarabiuc.edu.iq	
8. Course Objectives	
•	Course Objectives

<ul style="list-style-type: none"> • • 	11- Accuracy of information and reports 12- Commitment to the basics of the interior 13- Ensure efficient and effective processes
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9. Teaching and Learning Strategies

7- Providing students with specialized scientific and knowledge skills, especially with regard to auditing work 8- Dissemination of feedback and evaluation 9- Audit Report Analysis	Strategy
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10.Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	Explain the preliminary steps of the audit process	Audit & Control	(2)	(1)
		Explanation	Audit &	(2)	(2)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	of the audit program	Control		
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explain the types of audit program	Audit & Control	(2)	(3)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of the audit of current assets	Audit & Control	(2)	(4)
auditions and refundable	Lecture and	Explanation of the complement	Audit & Control	(2)	(5)

nutrition	discussion The width Lectures (Power Point)	to the audit of current assets			
////////	////////	Monthly exam	Audit & Control	(2)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of auditing financial investments	Audit & Control	(2)	(7)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of checking papers receivable and debtors	Audit & Control	(2)	(8)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of the audit of current liabilities	Audit & Control	(2)	(9)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of audit of prepaid expenses and revenues received in advance	Audit & Control	(2)	(10)
////////	////////	Monthly exam	Audit & Control	(2)	(11)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of the audit of capital, reserves and retained earnings	Audit & Control	(2)	(12)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of worksheets	Audit & Control	(2)	(13)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Explanation of the definition of the report to the auditor and its types	Audit & Control	(2)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures (PowerPoint)	Completion of the topic Auditor's report, its importance and criteria	Audit & Control	(2)	(15)
11.Course Evaluation					

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

12. Learning and Teaching Resources

Al-Nahrain University Curriculum	Required textbooks (methodology, if any)
	Key references (sources)
/////	Recommended books and references (scientific journals, reports...)
/////	Electronic references, websites

1. Course Name

Accounting and International Standards(1)

2. Course Code

/////

3. Semester / Year

First course / for the academic year 2024/2025

4. The history of preparation of this description

1/10/2024

5. Available Attendance Forms

Official working hours scheduled for all universities

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

(30) Hours and Number of Units (2)

7. Course administrator's name (if more than one name)

Name: Eng. Shaker Salman Fayyad

Email:.

8. Course Objectives

-
-
-

Course Objectives

21.The student acquires a cognitive skill about the basic concepts

For government accounting in general.

22.Demonstrating the importance of government accountability in dealing with companies.

9. Teaching and Learning Strategies

Providing students with specialized scientific and cognitive skills to consolidate

Their future work

As accountants in various fields, and in connection with dealing with companies and banks

Strategy

10.Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Tests and feedback	Lecture and discussion The width	The nature and concept of international accounting	Accounting and International Standards	(2)	(1)

	Lectures (Power Point)				
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	The nature and concept of international accounting	Accounting and International Standards	(2)	(2)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	The nature and concept of international accounting	Accounting and International Standards	(2)	(3)
auditions and refundable nutrition	Lecture and discussion The width Lectures	Reasons for studying international accounting	Accounting and International Standards	(2)	(4)

	(Power Point)				
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Fields of study of international accounting	Accounting and International Standards	(2)	(5)
////////	////////	Monthly exam	Accounting and International Standards	(2)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Work and guidance of intergovernmental organizations	Accounting and International Standards	(2)	(7)
auditions and refundable nutrition	Lecture and discussion The width	Work and guidance of intergovernmental organizations	Accounting and International Standards	(2)	(8)

	Lectures (Power Point)				
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	International Financial Reporting Standards, International Accounting Standards	Accounting and International Standards	(2)	(9)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	International Financial Reporting Standards , International Accounting Standards	Accounting and International Standards	(2)	(10)
////////	////////	Monthly exam	Accounting and International Standards	(2)	(11)
auditions and refundable	Lecture and discussion	Accounting for inventory according to accounting	Accounting and International	(2)	(12)

nutrition	The width Lectures (Power Point)	standard (2)	Standards		
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Accounting for inventory according to accounting standard (2)	Accounting and International Standards	(2)	(13)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	International accounting organizations and accounting standards analyst versions	Accounting and International Standards	(2)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures	International accounting organizations and accounting standards analyst versions	Accounting and International Standards	(2)	(15)

	(PowerPoint)				
11.Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc					
12.Learning and Teaching Resources					
International Financial Accounting and Reporting Standards: Theoretical and Practical Aspects - Prof. Dr. Muhammad Abu Nassar and Dr. Juma Hamidat,2019			Required textbooks (methodology, if any)		
			Key references (sources)		
/////			Recommended books and references (scientific journals, reports...)		
/////			Electronic references, websites		

1. Course Name
Accounting and International Standards(2)
2. Course Code
/////
3. Semester / Year
Second course / for the academic year 2024/2025
4. The history of preparation of this description
1/10/2024
5. Available Attendance Forms

Official working hours scheduled for all universities					
6. Number of Credit Hours (Total) / Number of Units (Total)					
(30) Hours and Number of Units (2)					
7. Course administrator's name (if more than one name)					
Name: Eng. Shaker Salman Fayyad				Email:.	
8. Course Objectives					
<ul style="list-style-type: none"> • • • 		Course Objectives 23.The student acquires a cognitive skill about the basic concepts For government accounting in general. 24.Demonstrating the importance of government accountability in dealing with companies.			
9. Teaching and Learning Strategies					
Providing students with specialized scientific and cognitive skills to consolidate Their future work As accountants in various fields, and in connection with dealing with companies and banks				Strategy	
10.Course Structure					
Evaluation	Learning	Unit or	Required	Hours	The

method	method	subject name	Learning Outcomes		week
Tests and feedback	Lecture and discussion The width Lectures (Power Point)	The nature, concept and entrances to dealing in foreign currencies	Accounting and International Standards	(2)	(1)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	The nature, concept and entrances to dealing in foreign currencies	Accounting and International Standards	(2)	(2)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Accounting for import and export operations in foreign currency	Accounting and International Standards	(2)	(3)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Accounting for import and export operations in foreign currency	Accounting and International Standards	(2)	(4)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Accounting for lending, borrowing and hedging operations in foreign currency	Accounting and International Standards	(2)	(5)
////////	////////	Monthly exam	Accounting and International Standards	(2)	(6)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power	The basis of foreign exchange	Accounting and International Standards	(2)	(7)

	Point)				
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Questions and practical applications	Accounting and International Standards	(2)	(8)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Basic concepts of consolidated financial statements, and methods of preparation in case of total acquisition of holding companies	Accounting and International Standards	(2)	(9)
auditions and refundable nutrition	Lecture and discussion The width Lectures	Basic concepts of consolidated financial statements, and	Accounting and International Standards	(2)	(10)

	(Power Point)	methods of preparation in case of total acquisition of holding companies			
////////	////////	Monthly exam	Accounting and International Standards	(2)	(11)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Methods of preparing financial statements in case of partial acquisition of holding companies	Accounting and International Standards	(2)	(12)
auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Questions and practical applications	Accounting and International Standards	(2)	(13)

auditions and refundable nutrition	Lecture and discussion The width Lectures (Power Point)	Hedging Accounting	Accounting and International Standards	(2)	(14)
auditions and refundable nutrition	Lecture and discussion The width Lectures (PowerPoint)	Accounting for changes in the general level of prices - the impact of inflation on companies	Accounting and International Standards	(2)	(15)
11.Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc					
12.Learning and Teaching Resources					
International Financial Accounting and Reporting Standards: Theoretical and Practical Aspects - Prof. Dr. Muhammad Abu Nassar and Dr. Juma Hamidat,2019			Required textbooks (methodology, if any)		
			Key references (sources)		

////	Recommended books and references (scientific journals, reports...)
////	Electronic references, websites

1. Course Name	
Management Accounting2	
2. Course Code	
3. Semester / Year	
Semester (Course 2)	
4. The history of preparation of this description	
2023 / 2024	
5. Available Attendance Forms	
Daily attendance	
6. Number of Credit Hours	
(45) / Number of Units (3)	
7. Course administrator's name (if more than one name)	
Name: Fahima Asliwa Hido Email: fahemaasleawa@gmail.com	
8. Course Objectives	
Acquire skill in planning budgets and their importance Enable the student to make capital budgets and make an investment decision.....	Course Objectives
9. Teaching and Learning Strategies	
1- Relying lectures on the smart board to solve exercises 2- Participation of students in solving exercises to know the	Strategy

abilities and comprehension through
Discussion and questions
3- How to give the lecture and the daily duty

10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Exams of all kinds	Lecture with questioning	The concept of planning budgets and their importance, types of current budgets, sales and production, raw materials, purchases, wages, marketing expenses, administrative expenses, cost of goods sold, last period inventory and cash	Planning budgets		I, II, III, IV, V, VI, VII, VIII and IX
Exams of various	Lecture with questioning	The concept of capital budgets and	Capital budget and		Tenth, eleventh, twelfth,

s kinds		their importance, methods of valuation / payback period, net present value and internal rate of return	investment decision		thirteenth, fourteenth and fifteenth

11. Course Evaluation

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

12. Learning and Teaching Resources

Prof. Nassif Jassim Mohammed A Prof. Manal Jabbar Sorour Eng. Mushtaq Kamel Farag Prof. Naji Shayeb Al-Rikabi Mr. Salah Mahdi Al-Kawwaz Mr. Faiz Naim Yousef	Required textbooks (methodology, if any)
	Main references (sources)
	Recommended books and references (scientific journals, reports...)
	Electronic References, Websites

1. Course Name

Advanced Accounting 1 & 2

2. Course Code

. 3Semester/Year	
First and second courses	
4.Date of preparation of this description	
2023 – 2024	
. 5Available forms of attendance	
Came	
. 6Number of credit hours (total) / number of units (total)	
90 hours / 90 units	
. 7Course administrator's name (if more than one name is mentioned)	
Name: Email : Dr. Magda Abdel Majeed Abdel Aziz majeda.abdelmajid2@alfarabiuc.edu.iq	
8. Course Objectives	
Teaching the student the skills of dealing with various situations related to the subject of companies of all kinds Skills to identify problems related to companies, analyze their causes and provide solutions Skills to keep abreast of developments and what is imposed by legal variables, legislation and business technologies.....	Course Objectives
. 9Teaching and learning strategies	
<ul style="list-style-type: none"> • Collaborative Concept Planning Strategy 	Strategy

<ul style="list-style-type: none"> Brainstorming strategy Feedback Series Strategy 					
. 10Course structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	The week
Assigning students to solve assignments at the end of each semester as well as some external exercises Daily exams Monthly exams	Apply some illustrative examples for each topic and solve comprehensive exercises for each topic and brainstorming during the lecture	Conceptual approach to companies	Knowledge, understanding and	3	1
		For Guarantor Companies	understanding of	3	2
		The nature and characteristics of joint venture companies	and	3	3
		Procedures and requirements for establishing companies	understanding of the nature of corporate accounting work	3	4
		Capital Formation	the nature of corporate accounting work	3	5
		Current Accounts of Partners Partners'	corporate accounting work	3	6
		Life Insurance	Distinguish between the basic	3	7
		Capital increase and reduction	basic	3	8
			characteristics of partnership companies and joint stock companies	3	9
			Knowledge of	3	10
				3	11
				3	12
				3	13
				3	14
				3	15

		Methods of distributing profits and losses between partners	accounting treatment for the establishment of types of	3 3 3	1 2 3
		Partner withdrawal and partner joining	companies Focus	3	4
		Liquidation of the joint venture company	on accounting treatment in organizing the	3 3 3	5 6 7
		Solve exercises	work of joint venture		
		Second course	companies as well as joint	3	8
		Joint Stock Companies	stock companies	3	9
		Nature, types and characteristics of joint stock companies	Provide students with appropriate concepts and procedures to understand corporate accounting	3 3 3	10 11 12
		Requirements and procedures of joint stock companies		3	13
		Distribution of dividends to shareholders		3	14
		Expiry of the joint			

		stock company Integration Transformation Liquidation of the joint stock company Accounting in establishments with departments and branches Data analysis of branches and departments Final Accounts Types of branches and methods of organizing accounts Central method Decentralized method Consolidated Final Accounts Accounting in holding companies and subsidiaries The nature of holding companies		3	15
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		and subsidiaries Consolidated Financial Statements, Principles and Procedures			
11. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports Distributed etc.: 40 marks for pursuit and 60 marks for final exam					
12. Learning and teaching resources					
Advanced Financial Accounting - Dr Bushra Al-Mashhadani			Required textbooks (methodology, if any)		
			Main references (sources)		
			Recommended books and references (scientific journals, reports...)		
			Electronic References, Websites		

1. Course Title :					
Accounting and Banking Information Systems					
2. Course Code					
3. Semester / Year					
Quarterly					
4. The history of preparation of this description					
2023-2024					
5. Available Attendance Forms					
Came					
6. Number of Credit Hours (Total) / Number of Units (Total)					
3 hours per week					
7. Course administrator's name (if more than one name)					
Name: Dr. Magda Abdel Majeed Abdel Aziz Email : majeda.abdelmajid2@alfarabiuc.edu.iq					
8. Course Objectives					
		Course Objectives : Provide the theoretical framework for accounting information system Providing the student with the ability to understand and use accounting information systems. Expanding the student's perceptions about accounting information systems.			
9. Teaching and Learning Strategies					
Daily tests for students Exercises and activities within the lesson Brainstorming students with sudden questions that need to be thought about				Strategy	
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning	Hours	The week

			Outcomes		
Exams	Explanation of	Introduction to	Definition of	3	1
Daily	the article	Accounting	Accounting		
and weekly	With practical	Information System			
and monthly	examples		Definition of		
Reporting	And		terminology		
and an end	brainstorming		Accounting and	3	2
exam	with sudden		terminology	3	3
Chapter	questions	The system - its	Accounting System		
	And make tests	elements and		3	4
	daily for students	functions - its			
	In class	activities		3	5
		The main types of		3	6
		transactions of the		3	7
		system together		3	8
		accounting		3	9
		information system		3	10
		The importance of			
		techniques for		3	11
		developing and		3	12
		documenting		3	13
		accounting			
		information		3	14
		Data flow chart		3	15
		Flow Maps			
		Data inputs, storage			
		and processing			
		Accounting			
		Information System			
		outputs system			
		Principles of			
		Management and			
		Information System			
		The role of			
		information system			
		in achieving			
		Goals			

		Revenue cycle Expenditure cycle Production cycle Processing wages by manual and automated system General Ledger and Financial Reporting Systems The role of oversight in the information system Accounting			
11.Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports etc The number of monthly exams is two per semester each exam is 10 marks, 10 marks on the quiz and reports, 5 degrees on the activity, 5 degrees on attendance and 60 degrees on the end-of-semester exam.					
12.Learning and Teaching Resources					
			Required textbooks (methodology, if any)		
Fundamentals of Accounting Information Systems Dr. Ibrahim Al Jazzawi and Dr. Omar Al , Janabi			Main references (sources)		
			Recommended books and references (scientific journals, reports...)		
			Electronic References, Websites		

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

Learning outcomes required from the program

General and qualifying skills transferred (other skills related to employability and personal development)				Emotional and value goals				Program Skills Objectives				Cognitive goals				fundamental Or non-essential	Course Name	Course Code	Year/Level
D4	D3	D2	D1	C4	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1				
	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Essential	Principles of Microeconomics	CR1104	First / First Course
	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	Essential	Principles of Business Administration	CR1103	
	✓	✓	✓		✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	Essential	Principles of Accounting	CR1101	
	✓	✓	✓		✓	✓		✓	✓		✓	✓	✓	✓	✓	Essential	Principles of Statistics	CR1102	
✓	✓	✓	✓		✓		✓	✓		✓	✓	✓	✓	✓	✓	Non-essential	Human Rights and Democracy	UN115	

✓	✓		✓		✓	✓	✓		✓	✓	✓		✓	✓	✓	Non-essential	Arabic Language	UN116	
✓	✓	✓	✓		✓	✓		✓	✓		✓	✓	✓	✓	✓	Essential	Macroeconomic Principles	CR1204	
✓	✓		✓	✓	✓		✓		✓	✓	✓		✓	✓	✓	Essential	marketing	CR1203	
	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓		✓	Essential	Financial Accounting	CR1201	First stage / second course
	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	Essential	Principles of Statistics	CR1202	
✓	✓	✓	✓	✓	✓	✓		✓	✓		✓	✓		✓	✓	Non-essential	English Language	UN126	
	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Non-essential	Fundamentals of Computer Science	UN125	
✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	Essential	Financial Mathematics (1)	ACB107	The second stage / the first course
✓	✓	✓	✓	✓	✓		✓	✓	✓		✓	✓		✓	✓	Essential	Money & Banking	FBB602	
	✓	✓	✓		✓	✓		✓	✓	✓		✓	✓	✓	✓	Essential	Commercial Law	CLB009	
✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓		Essential	Public Finance (1)	FBB604	

	✓	✓	✓		✓	✓		✓	✓	✓		✓	✓	✓	✓	Essential	Financial and banking institutions	FBB603	
✓	✓	✓	✓	✓		✓	✓	✓	✓	✓		✓	✓	✓		Essential	Banking Databases (1)	FBB605	
	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	Essential	Intermediate Accounting (1)	ACB102	
✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	Essential	Government Accounting (1)	ACB103	
✓	✓	✓		✓	✓	✓	✓		✓	✓		✓	✓		✓	Non-essential	English Language	ENG103	
	✓	✓	✓	✓	✓		✓	✓		✓	✓	✓		✓	✓	Non-essential	Criminalization of Baath	ACB107	
	✓	✓	✓	✓	✓		✓	✓		✓	✓	✓	✓	✓	✓	Essential	Financial Mathematics (2)	ACB107	Second stage / second course
	✓	✓	✓	✓		✓	✓	✓		✓	✓	✓		✓	✓	Essential	Banking Marketing	FBB609	
	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓		✓	✓	Essential	E-Commerce	EC001	
✓		✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	Essential	Public Finance (2)	FBB604	

	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	Essential	Monetary policies and a banking system	FBB610	
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	Essential	Banking Databases (2)	FBB605	
✓	✓	✓			✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	Essential	Intermediate Accounting (2)	ACB102	
✓	✓	✓	✓		✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	Essential	Government Accounting (2)	ACB103	
✓	✓	✓		✓	✓	✓		✓	✓		✓	✓	✓	✓	✓	Essential	Commercial Law	ENG103	
✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓		Non-essential	Arabic Language	FOUR 009	
✓	✓	✓		✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	Non-essential	Computer	COB009	
	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓		Essential	Financial Management (1)	MGB306	The third stage / first course
✓	✓	✓	✓	✓	✓	✓		✓	✓		✓	✓	✓		✓	Essential	Corporate Finance (1)	FBB603	
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓		Essential	Quantitative Methods (English)	FBB610	

✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓		Essential	Unified accounting system(1)	ACB113	
	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓		Essential	Financial Markets	FBB615	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	Essential	Bank Accounting (1)	FBB607	
	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Essential	Cost Accounting (1)	ACB109	
✓	✓	✓	✓	✓	✓	✓		✓	✓	✓		✓	✓	✓	✓	fundamental	Evaluation of investment decisions	BB613	
✓		✓	✓	✓		✓		✓	✓	✓	✓	✓	✓	✓	✓	Essential	Financial Management (2)		Third stage / second course
✓		✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	Essential	Corporate Finance (2)	MGB306	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Essential	Unified accounting system(2)	FBB603	
✓		✓	✓		✓	✓		✓	✓	✓		✓	✓	✓	✓	Essential	Bank Accounting (2)	ACB113	
	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	Essential	Cost Accounting (2)	FBB607	

✓	✓	✓			✓	✓		✓	✓	✓		✓	✓	✓	✓	Essential	Banking Operations	ACB109	Fourth stage / first course
✓	✓	✓		✓	✓	✓		✓		✓	✓	✓	✓	✓	✓	Essential	Tax Accounting	FBB608	
	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Essential	Management Accounting /1	ACB116	
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Essential	Audit and Control/1	ACB111	
✓	✓	✓		✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	Essential	Advanced Accounting/1	ACB200	
✓	✓	✓		✓	✓		✓		✓	✓	✓	✓	✓	✓	✓	fundamental	Accounting and banking information systems	ABB612	
✓	✓	✓		✓	✓		✓	✓	✓	✓		✓	✓	✓	✓	fundamental	Ethics and methods of scientific research	Egypt	
✓	✓	✓	✓	✓		✓	✓	✓	✓	✓		✓	✓	✓	✓	fundamental	International Accounting Standards /1	ACB120	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	fundamental	Islamic Banks/1	FBB606	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Essential	Managerial Accounting /2	ACB116	Fourth Stage / Second Course
	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓		✓	✓	Essential	Audit and Control/2	ACB111	
✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓	✓		✓	Essential	Advanced Accounting /2	ACB200	
	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓		Essential	Islamic Banks/2	FBB606	
✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓	✓	✓		Essential	International Accounting Standards /2	ACB120	
	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓		✓	Essential	Research Project	TOP514	