

*Accounting  
Department*



Description of the academic program and  
course

**For the Department of Accounting the  
First/Second Course**

For the Academic Year

2025-2024

وزارة التعليم العالي والبحث العلمي

جهاز الإشراف والتقويم العلمي

دائرة ضمان الجودة والاعتماد الأكاديمي

قسم الاعتماد الدولي

## وصف البرنامج الأكاديمي والمقرر الدراسي لقسم المحاسبة

### للعام الدراسي 2024 - 2025

الكلية / المعهد: كلية العراق الجامعة

القسم العلمي: المحاسبة

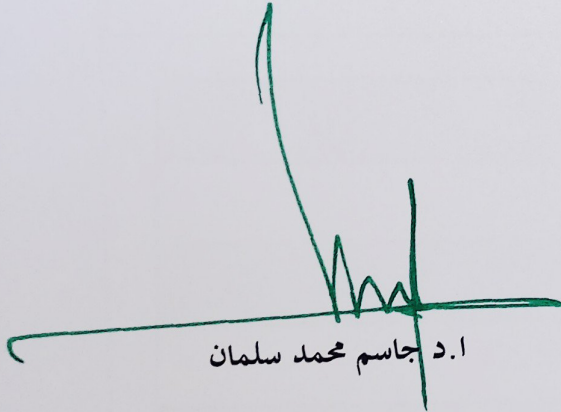
اسم البرنامج الأكاديمي او المهني: علوم المحاسبة

اسم الشهادة النهائية: بكالوريوس محاسبة

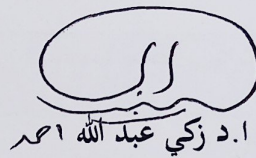
النظام الدراسي: كورسات

تاريخ اعداد الوصف: 2025/8/1

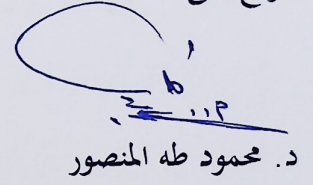
تاريخ ملئ الملف: 2025/9/1

  
ا.د. جاسم محمد سلمان

العميد

  
ا.د. زكي عبد الله

معاون العميد للشؤون العلمية

  
د. محمود طه المنصور

رئيس قسم المحاسبة وكالة

م.م. احمد حسن محمد اللامي

مسؤول ضمان الجودة وتقييم الأداء

## TEMPLATE FOR PROGRAMME SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

### PROGRAMME SPECIFICATION

**The Department of Accounting is keen to consolidate the scientific and practical excellence of students by emphasizing modern information and knowledge in the fields of accounting, as the study provides a knowledge base in the field of accounting, control and auditing to achieve a better future and hospitality for students, and the department aims at excellence and quality at the local and international levels in the field of education and scientific research in the service of the community.**

1. Teaching Institution	Iraq University College
2. University Department/Centre	accounting
3. Programme Title	Accounting Specialization / Department
4. Title of Final Award	Bologna System Courses
5. Modes of Attendance offered	
6. Accreditation	Ministry of Higher Education and Scientific Research Program Accreditation / International Accounting Education Standards
7. Other external influences	2025/8/1
8. Date of production/revision of this specification	2025/9/1
9. Aims of the Programme	
First Year (First Stage): The department seeks to provide the student with a basic background of knowledge about the principles of specialized basic sciences such as the principles of accounting and accounting readings, as well as the auxiliary	

sciences such as the principles of business administration, economics, statistics, mathematics, computer skills, Arabic language, English language, human rights, intermediate accounting, government accounting, accounting in English, accounting applications In order to acquire the general culture and initial knowledge to be a starting point for a broader understanding of the specialized subjects, the objectives of the academic program are as follows:

1- Upgrading and improving the educational reality through the preparation of scientific cadres with a high degree of education, qualification and excellence

2- Improving university performance through the use of modern e-learning programs and blended learning

3-Developing educational curricula annually in accordance with the ministerial instructions and providing a teaching environment based on modern educational methods and means

4- Applying the instructions of the college in terms of providing the best educational means for students and holding seminars, lectures and courses (in-person and electronic).

5-Delivering theoretical and practical lectures with high quality and techniques, as the department aims to embody the motto of Iraq University College in spreading scientific culture, consolidating virtuous ethics, and graduating students who represent a skilled workforce that serves the community.

6-Updating the department's files on paper and electronically on a continuous basis, and scientific and technical communication with the faculties of management and economics in governmental and private educational institutions, the Higher Institute of Accountants and Auditors, and the Arab Institute of Certified Public Accountants, in order to serve the exchange of scientific experiences and enrich knowledge related to accounting and auditing.

7-Supporting and encouraging the faculty members in the department by preparing and writing scientific research and participating in local and international scientific conferences and seminars

## 10. Learning Outcomes, Teaching, Learning and Assessment Methods

### A. Knowledge and Understanding

A1. Developing the student's knowledge through his general mastery of the principles of accounting and auditing.

A2. Using multiple and diverse methods for the purpose of stimulating creativity and cognitive performance of students in the subjects of accounting and auditing sciences

A3. The student's awareness and understanding of the work of the accounting system, represented by the mechanisms of recording, posting and balancing financial events, and the mechanisms of preparing the final accounts and financial statements, so that the student can understand in the rest of the stages the mechanism of operation of other specialized accounting systems, whether financial, cost, or administrative.

## B. Subject-specific skills

B1. Evaluate students through daily, monthly and final exams and encourage them to obtain a broad understanding of accounting topics that enable them to practice the profession of accounting and auditing

B2. Diversity in educational means to ensure the effectiveness of the educational process, which creates awareness and passion among students about accounting systems and their importance in public and private life

B3. Enable the student to form basic skills in financial analysis and develop data presentation methods using computer programs.

### Teaching and Learning Methods

- 1- Methods of Delivering Lectures
- 2- Discussion and Workshops
- 3- Reports and Studies
- 4- Applied and Practical Research Projects
- 5- Summer Training in State Departments
- 6- Use of digital illustrations and projectors

### Assessment methods

- 1- Exams of various types (daily, pursuit, final)
- 2- Student feedback (CAT)
- 3- The way of expression with faces and interviews
- 4- Learning Matrix
- 5- Reports and studies
- 6- Professors' Evaluation of Students through Daily Discussions

## C. General and rehabilitative skills (thinking/affective/value)

C1- Introducing the student to the ethics of the accounting profession and adhering to it and maintaining integrity and transparency in accounting work

A2- Introducing the student to the role of the accountant in the society and

committing to his responsibilities towards the society

A3- Encouraging the student to continue education and follow up on new developments in the field of accounting

A4- Promoting the value of teamwork and collaborating with colleagues to achieve common goals

C5- Introducing the student to take personal responsibility for actions and mistakes and commitment to improve professional performance in accounting.

C6- Innovating advanced methods in solving real and virtual administrative problems by students

C7- Obliging the student to quality standards and striving to achieve the highest levels of professional performance and providing accurate and reliable accounting services.

#### Teaching and Learning Methods

1. Mini-teaching (loop)
- 2- Case study and discussions
- 3- Online lectures
- 4- Practical application in the laboratories of the department and the faculty

#### Assessment methods

- 1- Tests of various types
- 2- Interviews and Observations
- 3- Preparation of Scientific and Applied Reports

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1. Verbal and Written Communication

D2. Teamwork , analysis and verification

D3- Flexibility , initiative and motivation at work

D4. Planning, Organizing and Time Management

Teaching and Learning Methods

1- Method of Giving Lectures

2- Student groups

3. Workshops

4- Reports and studies

5. Case studies and discussions

6. Use of digital illustrations and projectors

Assessment Methods

1- Exams of various types

2- Student feedback (CAT)

3- The way of expression with faces

4- Learning Matrix

5- Reports and studies

## Accounting Department

### Curriculum for the first phase of the academic year 2024-2025

#### First Semester

#### First Academic Level

Smoother	Type	Units	Total Hours	Unscheduled	Scheduled	examination	Educational	discussion	laboratory	Electronic	Safia	Language	Article in English	Al-Madara in Arabic	Icon	t
	TYPE	ECTS	SWL	USSWL	SSWL	EXAM.	T	S	L	And	CLASS	LANGUAGE	NAME €	NAME (A)	CODE	N
There isn't any	C	8	200	76	124	4		2		1	5	Arabic	Principles of financial accounting	Principles of Financial Accounting	AC1101	1
There isn't any	B	6	150	57	93	3				1	5	Arabic	Principles of management	Principles of Business Administration	AC1102	2
There isn't any	B	6	150	57	93	3				1	5	Arabic	General Mathematics	General Mathematics	AC1103	3
There isn't any	B	5	125	47	78	3				1	4	Arabic	Principles of Economic	Principles of Economics	AC1104	4
There isn't any	S	2	50	17	33	3				1	1	English	English language	English	AC1105	5
There isn't any	S	3	75	27	48	3			2		1	Arabic	Computert Science	computer	AC1106	6
		30	750	281	469	19		2	2	5	21	<b>Total hours of the first semester</b>				

**Curriculum for the first phase of the academic year 2024-2025**

**Second Semester**

**First Academic Level**

Smoothing	Type	Units	Total Hours	Unscheduled	Scheduled	exam	Educational	discussion	laboratory	Electronic	Safia	Language	Article in English	Al-Madara in Arabic	Icon	t
There isn't any	C	8	200	76	124	4		2		1	5	Arabic	Financial Accounting	Financial Accounting	AC1201	1
There isn't any	B	6	150	57	93	3		1		1	4	Arabic	Principles of Statistic	Principles of Statistics	AC1202	2
There isn't any	S	2	50	17	33	3					2	Arabic	Arabic language	Arabic Language	AC1203	3
There isn't any	B	6	150	57	93	3		1		1	4	English	Accounting readings	Accounting Readings	AC1204	4
There isn't any	S	2	50	17	33	3					2	Arabic	Human Right & Democracy	Rights and Democracy	AC1205	5
There isn't any	B	6	150	57	93	3		1	1		4	Arabic	Accounting applications	Accounting Applications	AC1206	6
There isn't any		30	750	281	469	19		5	1	3	21	<b>Total Hours of the Second Semester</b>				
		60	1500									<b>Total Hours of the First Level</b>				

# المرحلة الثانية

## الكورس الأول

subjects	عدد ال وحدات	عدد الساعات				اسم ال مادة	ت
		مجموع الساعات ال مرجحة	مجموع الساعات الفعلية	عم بار	نظري		
Intermediate Accounting	4	4	5	2	3	محاسبة متوسطة (1)	1
Governmental Accounting	3	3	4	2	2	محاسبة حكومية (1)	2
Accounting in English	3	3	4	2	2	محاسبة بالإنكل لني (1)	3
Marketing & E-Trade	3	3	3		3	تسويق وتجارة ال ك لول لية	4
Business Law	2	2	2		2	قانون الاع مال	5
Accounting Application in Computer	3	3	4	2	2	تطبيقات محاسبية بالحاسوب	6
Financial Mathematics	2	2	2		2	رياضيات مالية	7
Baath Party crimes	2	2	2		2	جرائم حزبي البعث	8
<b>TOTAL</b>	<b>22</b>	<b>22</b>	<b>26</b>	<b>8</b>	<b>18</b>	<b>TOTAL</b>	<b>ال مجموع</b>

## الكورس الثاني

subjects	عدد ال وحدات	عدد الساعات				اسم ال مادة	ت
		مجموع الساعات ال مرجحة	مجموع الساعات الفعلية	عم بار	نظري		
Intermediate Accounting	4	4	5	2	3	محاسبة متوسطة (2)	1
Governmental accounting	3	3	4	2	2	محاسبة حكومية (2)	2
Accounting for non-profit Organization	3	3	3		3	محاسبة ال وحدات عي ال ربحية	3
Accounting in English	3	3	4	2	2	محاسبة بالإنكل لني (2)	4
Accounting Operations Research in English	3	3	3		3	بحوث عمليات محاسبية بالإنكل لني	5
Public Finance	2	2	2		2	مالية عامة	6
English Language	2	2	2		2	ال لغة الإنكل لني	7
<b>TOTAL</b>	<b>20</b>	<b>20</b>	<b>23</b>	<b>6</b>	<b>17</b>	<b>TOTAL</b>	<b>ال مجموع</b>

### 13. Personal Development Planning

- Attending electronic workshops within the specialization for the purpose of developing educational cadres.
- Participate in theoretical and practical training courses to keep the educational staff abreast of the current developments.
- Attend and participate in scientific seminars and discussions for the purpose of benefiting from diverse experiences.
- Developing scientific curricula in line with the labor market.
- Scientific advancement through the exploitation of modern technology in the educational aspect.

### 14. Admission criteria .

- The acceptance rate of students should not be less than 50 for the morning study.
- The acceptance rate of students should not be less than 50 for evening studies.
- Tuition fees for first-timers and those with a high average (free scholarship).
- The applicant must be a graduate of the preparatory school from the scientific branch (biology/applied), literary or commercial (administration/general).

### 15. Key sources of information about the programme

- University Education Law.
- Ministerial instructions issued by the Minister of Higher Education and Scientific Research.

## Curriculum Skills Chart

**Please tick the boxes corresponding to the individual learning outcomes from the programme under assessment**

**Learning outcomes required from the program**

General and Transferable Skills  (or) Other skills related to employability and personal development				Thinking Skills				Subject-specific skills				Knowledge and Understanding				fundamental Or optional?	Course Name	Course Code	Year/Level	
																				D4
√	√		√	√	√	√	√	√	√	√	√	√	√	√	√	√	fundamental	Principles of Financial Accounting	AC1101	<b>First Year</b>
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	fundamental	Principles of Business Administration	AC1102	
√	√	√	√	√		√	√	√	√	√	√	√	√	√	√	√	fundamental	General Mathematics	AC1103	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	fundamental	Principles of Economics	AC1104	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Non-essential	English	AC1105	

√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>Non-essential</b>	<b>Computer</b>	<b>AC1106</b>	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>fundamental</b>	<b>Financial Accounting</b>	<b>AC1201</b>	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>fundamental</b>	<b>Principles of Statistics</b>	<b>AC1202</b>	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>Non-essential</b>	<b>Arabic Language</b>	<b>AC1203</b>	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>fundamental</b>	<b>Accounting Readings</b>	<b>AC1204</b>	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>Non-essential</b>	<b>Rights and Democracy</b>	<b>AC1205</b>	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>Non-essential</b>	<b>Accounting Applications</b>	<b>AC1206</b>	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>fundamental</b>	Intermediate Accounting(1)		
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>fundamental</b>	Government Accounting(1)		
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>fundamental</b>	English		

																	Accounting (1)	<b>Second Year</b>	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>Non-essential</b>		Marketing & E-commerce
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>Non-essential</b>		Business Law
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>Non-essential</b>		Computer Accounting Applications
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>Non-essential</b>		Financial Mathematics
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>Non-essential</b>		Baath Party Crimes
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>fundamental</b>		Intermediate Accounting(2)

√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>fundamental</b>	Government Accounting(2)	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>fundamental</b>	Non-Profit Units Accounting	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>fundamental</b>	English Accounting(2)	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>fundamental</b>	Accounting Operations Research in English	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>Non-essential</b>	Public Finance	
√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	<b>Non-essential</b>	English language	



# First Course

## Principles of Financial Accounting

### Course Description Form

**Review the Performance of Higher Education Institutions  
((Academic Program Review))**

#### Course Description

Introduce the student to the approach of accounting through the conceptual framework of accounting and the basic accounting principles for recording financial operations and provide the student with basic skills in how to record daily entries in accounting records, post them and balance them to the general ledger, trial balance, and how to prepare final accounts.

<b>1. Educational Institution</b>	Iraq University College
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	Financial Accounting Principles 1 \ AC1101
<b>4. Programs he enters</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Available Forms of Attendance</b>	Classrooms / Electronic
<b>6. Semester/Year</b>	First Course 2024 / 2025
<b>7. Number of Hours (Total)</b>	200 hours / 8 hours per week
<b>8. Date of preparation of this description</b>	1/8/2025
<b>9. Course Administrator Name</b>	CPA . Dr : Mahmoud Taha AL Mansour

## 10. Course Objectives

- 1- Enable the student to know what accounting is, the business environment, the basic functions of accounting, and internal and external users of accounting information.
- 2- Knowledge of how to apply practical accounting from the objectives, assumptions, principles, and types of traditional and modern accounting constraints.
- 3- Enabling the student to understand the accounting course by recording, posting and crediting in accounting records.
- 4- How to address the decline and rise in capital, how to record revenue and capital expenditures, buy, sell and replace assets.
- 5- Knowledge of how to deal with both procurement and sales processes (returns, permissibles) and financial operations of goods.
- 6- Introduce the student to the accounting treatment of cash, commercial and quantitative discounts.

## 11. Learning Outcomes, Teaching Methods, Learning and Assessment

### A- Knowledge and Understanding:

- A1. Knowledge of what financial accounting is (its concept, assumptions, principles).
- A2. Knowledge of the work and recording of accounting entries practically and theoretically.
- A3. Understand the accounting cycle and record financial transactions in accounting records.

### B- Subject-specific skills:

- B1. Knowing how to analyze financial operations by recording, posting and balance in accounting books (journal, ledger, trial balance).
- B2. How to prepare the final accounts (trading account, profit and loss account, balance sheet).
- B3. Knowledge of the accounting treatment of the discount (commercial, monetary, quantitative).

### C. Thinking Skills

Ask questions to motivate the student to think and participate.

## Teaching and Learning Methods

<p>1 . Lectures.</p> <p>2 . Duties and exercises.</p>
<p><b>Evaluation Methods</b></p>
<p>1.Oral Tests</p> <p>2.Electronic Tests</p> <p>3.Tests (daily, weekly, monthly)</p> <p>4.Live Mentoring and Discussions</p> <p>5. Quizzes</p>
<p><b>D. General and Transferable Skills (Other Skills Related to Employability and Personal Development)</b></p> <p>1. It enables the student to employ the skills acquired in the accounting work environment, such as making financial statements, analyzing operations, and how to document the sales and purchase processes.</p> <p>2- Enabling the student to acquire accounting skills in analyzing all accounting processes and how to benefit from accounting information.</p> <p>3- Enabling the student to think about ways of calculating loans, expenses, revenues, and deductions.</p>

12. Course Structure					
Evaluation Method	Teaching Method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Daily, weekly, and monthly exams. and the quest tests and the end of the course.	Explaining the materials through lectures in the classrooms, discussing and answering the questions raised in the seminar, and giving and solving	Accounting concepts, their development, importance, and their relationship with other sciences.	Acquire knowledge of accounting concepts and .principles	8	1

	homework in the next lecture and discussing them.				
Daily, weekly, and monthly exams. Quest and End of Course Tests	Explain the materials through lectures in the classroom, discuss and answer the questions posed in the seminar, and give and solve homework in the subsequent lecture and discuss them	Accounting Branches, Accounting Information System, Users of Accounting Information.	Learn the branches ,of accounting accounting as an ,information system who are the users of accounting information	8	2
Daily, weekly, and monthly exams. Quest and End of Course Tests	Explain the materials through lectures in the classroom, discuss and answer the questions posed in the seminar, and give and solve homework in the subsequent lecture and discuss them	Organizing accounting functions and accounting records.	Learn how to keep accounting records	8	3
Daily, weekly, and monthly exams. Quest and	Explain the materials through lectures in the classroom, discuss and	Organizing accounting functions and accounting records.	Learn how to keep accounting records	8	4

End of Course Tests	answer the questions posed in the seminar, and give and solve homework in the subsequent lecture and discuss them				
Daily, weekly, and monthly exams. Quest and End of Course Tests	Explain the materials through lectures in the classroom, discuss and answer the questions posed in the seminar, and give and solve homework in the subsequent lecture and discuss them	Organizing accounting functions and accounting records.	Learn how to keep accounting records	8	5
Daily, weekly, and monthly exams. Quest and End of Course Tests	Explain the materials through lectures in the classroom, discuss and answer the questions posed in the seminar, and give and solve homework in the subsequent lecture and discuss them	Accounting Unit, Single Entry, Double Entry, and Budget as the Basis of Double Entry.	Learn to register to the journal and post to the general ledger and trial .balance	8	6

<p>Daily, weekly, and monthly exams. Quest and End of Course Tests</p>	<p>Explain the materials through lectures in the classroom, discuss and answer the questions posed in the seminar, and give and solve homework in the subsequent lecture and discuss them</p>	<p>Accounting Unit, Single Entry, Double Entry, and Budget as the Basis of Double Entry.</p>	<p>Learn to register to the journal and post to the general ledger and trial .balance</p>	<p>8</p>	<p>7</p>
<p>Daily, weekly, and monthly exams. Quest and End of Course Tests</p>	<p>Explain the materials through lectures in the classroom, discuss and answer the questions posed in the seminar, and give and solve homework in the subsequent lecture and discuss them</p>	<p>Financial operations related to capital (formation, decrease, increase in capital)</p>	<p>Learn how to create capital and address .capital decline</p>	<p>8</p>	<p>8</p>
<p>Daily, weekly, and monthly exams. Quest and End of Course Tests</p>	<p>Explain the materials through lectures in the classroom, discuss and answer the questions posed in the seminar, and give and solve</p>	<p>Financial operations related to capital (formation, decrease, increase in capital)</p>	<p>Learn how to create capital and address .capital decline</p>	<p>8</p>	<p>9</p>

	homework in the subsequent lecture and discuss them				
Daily, weekly, and monthly exams. Quest and End of Course Tests	Explain the materials through lectures in the classroom, discuss and answer the questions posed in the seminar, and give and solve homework in the subsequent lecture and discuss them	Personal, cash, and other asset withdrawals.	Practical Examples of Personal and .Cash Withdrawals	8	<b>10</b>
Daily, weekly, and monthly exams. Quest and End of Course Tests	Explain the materials through lectures in the classroom, discuss and answer the questions posed in the seminar, and give and solve homework in the subsequent lecture and discuss them	Personal, cash, and other asset withdrawals.	Practical Examples of Personal and .Cash Withdrawals	8	<b>11</b>
Daily, weekly, and monthly exams. Quest and	Explain the materials through lectures in the classroom, discuss and	Financial Operations and Interest on Loans	Ability to deal with loans and how to .benefit from them	8	<b>12</b>

End of Course Tests	answer the questions posed in the seminar, and give and solve homework in the subsequent lecture and discuss them				
Daily, weekly, and monthly exams. Quest and End of Course Tests	Explain the materials through lectures in the classroom, discuss and answer the questions posed in the seminar, and give and solve homework in the subsequent lecture and discuss them	Financial Operations and Interest on Loans	Ability to deal with loans and how to .benefit from them	8	13
Daily, weekly, and monthly exams. Quest and End of Course Tests	Explain the materials through lectures in the classroom, discuss and answer the questions posed in the seminar, and give and solve homework in the subsequent lecture and discuss them	Revenue and capital expenses, buying, selling and replacing fixed assets.	Learning on the accounting treatment of revenue and capital .expenditures	8	14

Daily, weekly, and monthly exams. Quest and End of Course Tests	Explain the materials through lectures in the classroom, discuss and answer the questions posed in the seminar, and give and solve homework in the subsequent lecture and discuss them	Revenue and capital expenses, buying, selling and replacing fixed assets.	Learning on the accounting treatment of revenue and capital expenditures	8	<b>15</b>

<b>13. Infrastructure</b>	
Required Readings:  <ul style="list-style-type: none"> <li>• Key Texts</li> <li>• Course Books</li> </ul> Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
The largest number of students	



# Principles of management

## Course Description Form

**Review the Performance of Higher Education Institutions  
((Academic Program Review))**

### Course Description

**Through this course, the student will learn about the importance of management in accounting sciences, and will learn about the most important management theories that govern the business world today, in addition to learning about the management levels in companies, as well as knowing the methods of pricing products and others.**

<b>1. Educational Institution</b>	Iraq University College
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	Principles of management AC1102
<b>4. Programs he enters</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Available Forms of Attendance</b>	Classrooms / Electronic
<b>6. Semester/Year</b>	Second Course 2024 / 2025
<b>7. Number of Hours (Total)</b>	150
<b>8. Date of preparation of this description</b>	1/8/2025
<b>9. Course Administrator Name</b>	Ass. Lecturer Zein El-Din Mohamed Hassan
<b>10. Course Objectives</b>	

- 1- Defining the concept of management, its principles, administrative skills and levels.
- 2- Defining management theories in the historical context of the stages of development of administrative thought.
- 3- Defining the functions of management (planning and decision-making, organization, guidance, control).
- 4- Enables the student to distinguish organizational structures and choose the appropriate ones according to logical justifications.

## 11. Learning Outcomes, Teaching Methods, Learning and Assessment

### A- Knowledge and Understanding:

- 1- Enable the student to gain knowledge and understanding of the theoretical framework of management principles.
- 2- Enable the student to gain knowledge and understanding of the requirements of management principles.
- 3- Enable the student to gain knowledge and understanding in the field of selecting administrative concepts.

### B. Subject-specific skills:

- 1- Teaching the student the skills to deal with various situations related to administrative topics.
- 2- The student acquires the skills to use management principles in solving administrative problems.

### C. Thinking Skills

- 1- Teaching the student the skills to deal with various situations related to administrative topics.
- 2- The student acquires the skills to use management principles in solving administrative problems.

## Teaching and Learning Methods

Theoretical Lectures .

Evaluation Methods
1- Exams 2- Offering various activities 3- Participation in the classroom 4- Reports and Studies
D. General and Transferable Skills (Other Skills Related to Employability and Personal Development)
1- Verbal and written communication 2- Teamwork, analysis and verification 3- Flexibility, initiative and motivation at work 4- Planning, Organizing and Time Management

12. Course Structure					
Evaluation Method	Teaching Method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
- Semester exam.  Daily exam Daily participation that reflects the student's daily assessment  Scientific activity, scientific reports, and daily duties	theoretical	The origins of management + concept + importance.		6	1
- Semester exam.	theoretical	The concept of the manager + his roles.		6	2

<p>Daily exam Daily participation that reflects the student's daily assessment</p> <p>Scientific activity, scientific reports, and daily duties</p>					
<p>- Semester exam.</p> <p>Daily exam Daily participation that reflects the student's daily assessment</p> <p>Scientific activity, scientific reports, and daily duties</p>	theoretical	Identify the most important components of the environment surrounding the organization.		6	3
<p>- Semester exam.</p> <p>Daily exam Daily participation that reflects the student's daily assessment</p>	theoretical	Identify the most important components of the environment surrounding the organization.		6	4

Scientific activity, scientific reports, and daily duties					
- Semester exam.  Daily exam Daily participation that reflects the student's daily assessment  Scientific activity, scientific reports, and daily duties	theoretical	Identify the most important components of the environment surrounding the organization.		6	5
- Semester exam.  Daily exam Daily participation that reflects the student's daily assessment  Scientific activity, scientific reports, and daily duties	theoretical	Building the vision, mission, and goals of the organization and its departments		6	6
- Semester exam.	theoretical	Preparing plans at the level of the		6	7

<p>Daily exam Daily participation that reflects the student's daily assessment</p> <p>Scientific activity, scientific reports, and daily duties</p>		<p>organization and its departments.</p>			
<p>- Semester exam.</p> <p>Daily exam Daily participation that reflects the student's daily assessment</p> <p>Scientific activity, scientific reports, and daily duties</p>	<p>theoretical</p>	<p>Learn about job design and organization structure building</p>		<p>6</p>	<p>8</p>
<p>- Semester exam.</p> <p>Daily exam Daily participation that reflects the student's daily assessment</p>	<p>theoretical</p>	<p>Learn about job design and organization structure building</p>		<p>6</p>	<p>9</p>

Scientific activity, scientific reports, and daily duties					
- Semester exam.  Daily exam Daily participation that reflects the student's daily assessment  Scientific activity, scientific reports, and daily duties	theoretical	Learn about job design and organization structure building		6	<b>10</b>
- Semester exam.  Daily exam Daily participation that reflects the student's daily assessment  Scientific activity, scientific reports, and daily duties	theoretical	Identify the most important types of leadership		6	<b>11</b>
- Semester exam.	theoretical	Identify the most important types of leadership.		6	<b>12</b>

<p>Daily exam Daily participation that reflects the student's daily assessment</p> <p>Scientific activity, scientific reports, and daily duties</p>					
<p>- Semester exam.</p> <p>Daily exam Daily participation that reflects the student's daily assessment</p> <p>Scientific activity, scientific reports, and daily duties</p>	theoretical	Learn about the concept of control and its most important tools		6	<b>13</b>
<p>- Semester exam.</p> <p>Daily exam Daily participation that reflects the student's daily assessment</p>	theoretical	The emergence of management, concept, importance, concept of the manager, and his roles.		6	<b>14</b>

Scientific activity, scientific reports, and daily duties					
- Semester exam.  Daily exam Daily participation that reflects the student's daily assessment  Scientific activity, scientific reports, and daily duties	theoretical	Final exam.		6	15

### 13. Infrastructure

Required Readings:  <ul style="list-style-type: none"> <li>• Key Texts</li> <li>• Course Books</li> </ul> Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

### 14. Acceptance

Prerequisites	
Minimum number of students	
The largest number of students	

# General Mathematics

## Course Description Form

**Review the Performance of Higher Education Institutions  
((Academic Program Review))**

### Course Description

**This description of the General Mathematics course for the Department of Accounting provides a comprehensive summary of the most important characteristics of the course and the learning objectives that students are expected to achieve. The description aims to provide an overview of the course content, enabling students to know how to make the most of the available learning opportunities. The description also includes expected learning outcomes that demonstrate the extent to which students understand and apply basic mathematical concepts in different areas of accounting. To ensure that these objectives are achieved, it is necessary to closely link this description with the description of the academic program The department's overall position, which promotes the integration of knowledge and its application in practical contexts.**

<b>1. Educational Institution</b>	Iraq University College
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	General Math AC1103
<b>4. Programs he enters</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting

<b>5. Available Forms of Attendance</b>	Classrooms / Electronic
<b>6. Semester/Year</b>	First Course 2024 / 2025
<b>7. Number of Hours (Total)</b>	150
<b>8. Date of preparation of this description</b>	1/8/2025
<b>9. Course Administrator Name</b>	Ass. Lecturer Ahmed Hassan
<b>10. Course Objectives</b>	
<p>The Accounting Department's Phase 1 General Mathematics course seeks to provide students with the fundamentals of mathematics necessary to understand and apply accounting and financial concepts. It aims to enhance students' abilities in critical thinking and problem-solving</p>	

<b>11. Learning Outcomes, Teaching Methods, Learning and Assessment</b>
<p><b>A- Knowledge and Understanding</b></p> <ol style="list-style-type: none"> <li>1 . Developing the student's knowledge through the use of the most effective teaching methods.</li> <li>2- Using multiple and diverse methods for the purpose of stimulating the creativity and cognitive performance of students.</li> <li>3- Reviewing and developing the curricula for each academic year to keep pace with the new knowledge.</li> <li>4- Preparing classrooms with all advanced educational tools and means.</li> </ol>
<p><b>B- Subject-specific skills</b></p> <ol style="list-style-type: none"> <li>1 – Evaluating students by taking daily exams.</li> <li>2 – Motivating and encouraging students to obtain a complete and broad understanding of the topics.</li> </ol>

3 – Creating a spirit of cooperation and a positive relationship between the teacher and the student in the service of the educational process.

4 – Diversity in educational aids to ensure the effectiveness of the educational process for the styles of all students.

### **C. Thinking Skills**

1- Innovating advanced methods in solving real and virtual administrative problems by students.

2- Establishing student groups and asking them to solve cases and problems in a practical way.

3- Finding the best ways to convey information to students.

4- Detailed and simple explanation of each topic while giving students an opportunity to discuss.

### **Teaching and Learning Methods**

1- Lecture Method

2. Student groups

3- Workshops

4. Reports and Studies

5. Case Studies and Discussions

6. Use of Illustrations and Digital Projectors

### **Evaluation Methods**

1. Exams of various types

2- Feedback from students (assignments)

3. Offering various activities

4. Participation in the classroom

## 5. Reports and Studies

### **D. General and Transferable Skills (Other Skills Related to Employability and Personal Development)**

1. Verbal and written communication
2. Teamwork, analysis and verification
- 3- Flexibility, initiative and motivation at work
4. Planning, Organizing and Time Management

## 12. Course Structure

<b>Evaluation Method</b>	<b>Teaching Method</b>	<b>Unit Name or Subject</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
Assignments, Participation and Exams	theoretical	Definition of a ;function		6	1
Assignments, Participation and Exams	theoretical	Scope and Range of the Function		6	2
Assignments, Participation and Exams	theoretical	Purpose of the function		6	3
Assignments, Participation and Exams	theoretical	Derivation of the function		6	4
Assignments, Participation and Exams	theoretical	Chain Base		6	5

Assignments, Participation and Exams	theoretical	Function Integration		6	<b>6</b>
Assignments, Participation and Exams	theoretical	Specific and non-specific integration		6	<b>7</b>
Assignments, Participation and Exams	theoretical	Matrices and their types		6	<b>8</b>
Assignments, Participation and Exams	theoretical	Matrix Switching		6	<b>9</b>
Assignments, Participation and Exams	theoretical	Add matrices		6	<b>10</b>
Assignments, Participation and Exams	theoretical	Subtract matrices		6	<b>11</b>
Assignments, Participation and Exams	theoretical	Multiplication of matrices		6	<b>12</b>
Assignments, Participation and Exams	theoretical	Parameters		6	<b>13</b>
Assignments, Participation and Exams	theoretical	Types of Selectors		6	<b>14</b>
Assignments, Participation and Exams	theoretical	Characteristics of determinants		6	<b>15</b>

### 13. Infrastructure

<p>Required Readings:</p> <ul style="list-style-type: none"> <li>• Key Texts</li> <li>• Course Books</li> <li>• Other</li> </ul>	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
The largest number of students	

# Principles of Economics

## Course Description Form

**Review the Performance of Higher Education Institutions  
((Academic Program Review))**

### Course Description

**This course description provides a brief summary of the concept of the Principles of Economics and Other Economic Concepts, knowledge of the theories of demand and supply and methods of measuring them, and also includes the concept of production theory, markets, foreign and internal trade, and the theory of consumer behavior, as well as knowledge of the concept of inflation, wages, money, and banks.**

<b>1. Educational Institution</b>	Iraq University College
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	Principles of Economics/ AC1104
<b>4. Programs he enters</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Available Forms of Attendance</b>	Classrooms / Electronic
<b>6. Semester/Year</b>	First Course 2024 / 2025
<b>7. Number of Hours (Total)</b>	125
<b>8. Date of preparation of this description</b>	1/8/2025
<b>9. Course Administrator Name</b>	Dr. Najm Al-Din Abdullah Najm

## 10. Course Objectives

1. Developing the student's skill in the concept of economics and its relationship with other sciences.
2. Expand the student's knowledge and understanding of economics.
3. Knowledge of the labor market and its requirements through economic indicators.

## 11. Learning Outcomes, Teaching Methods, Learning and Assessment

### A- Knowledge and Understanding

- 1- Preparing students and developing their abilities in economics.
- 2- Identify market flexibility and requirements.
- 3- Student development in supply and demand variables.

### B- Subject-specific skills

- 1- Enabling the student to know the economic problem and treat it in economic systems
2. The student's knowledge of economic policies and their tools
- 3- Identify the concept of microeconomics and macroeconomics

### C. Thinking Skills

1. Helping students to think about economic problems and try to find solutions
- 2- Identify economic concepts, theories of supply and demand, and how to achieve economic balance in the market.

## Teaching and Learning Methods

- 1-Theoretical Lectures
- 2-Brainstorming strategy
- 3-Mode of discussion

## Evaluation Methods

- 1- Daily Tests

- 2- Monthly exams
- 3- Final Exams

**D. General and Transferable Skills (Other Skills Related to Employability and Personal Development)**

- 1- Conducting short tests to find out the student's strengths and weaknesses in understanding the subject
- 2- Understanding the problems facing the country's economy and solving them with economic policies and tools

**12. Course Structure**

<b>Evaluation Method</b>	<b>Teaching Method</b>	<b>Unit Name or Subject</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
Daily Tests Monthly exams Final Exams	theoretical	The Concept of Economics	Knowledge of economic concepts	5	<b>1</b>
Daily Tests Monthly exams Final Exams	theoretical	Types of Economic Analysis		5	<b>2</b>
Daily Tests Monthly exams Final Exams	theoretical	Macroeconomics		5	<b>3</b>
Daily Tests	theoretical	Micro		5	<b>4</b>

Monthly exams					
Final Exams					
Daily Tests	theoretical	Types of Economic Goods		5	
Monthly exams					<b>5</b>
Final Exams					
Daily Tests	theoretical	Free Items		5	
Monthly exams					<b>6</b>
Final Exams					
Daily Tests	theoretical	Consumer Goods		5	
Monthly exams					<b>7</b>
Final Exams					
Daily Tests	theoretical	Competitive and Complementary Goods		5	
Monthly exams					<b>8</b>
Final Exams					
Daily Tests	theoretical	& Commodities Luxury Goods		5	
Monthly exams					<b>9</b>
Final Exams					
Daily Tests	theoretical	request		5	
Monthly exams					<b>10</b>

Final Exams					
Daily Tests	theoretical	,Demand curve		5	<b>11</b>
Monthly exams		demand law and demand table			
Final Exams					
Daily Tests	theoretical	Factors Affecting Demand		5	<b>12</b>
Monthly exams					
Final Exams					
Daily Tests	theoretical	Changing the economic situation		5	<b>13</b>
Monthly exams					
Final Exams					
Daily Tests	theoretical	Price, intermittent and cross-demand elasticity		5	<b>14</b>
Monthly exams					
Final Exams					
Daily Tests	theoretical	display		5	<b>15</b>
Monthly exams					
Final Exams					

### 13. Infrastructure

<p>Required Readings:</p> <ul style="list-style-type: none"> <li>• Key Texts</li> <li>• Course Books</li> </ul> <p>Other</p>	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
The largest number of students	

# English language 1

<b>1-Course Name:</b>
English language
<b>2-Course Code:</b>
AC1105
<b>3- Semester / Year:</b>
2024-2025 / Semester 1
<b>4-Description Preparation Date:</b>
<b>5-Available Attendance Forms:</b>
Classrooms
<b>6-Number of Credit Hours (Total)/ Number of Units (Total)</b>
50
<b>7-Course administrator's name (mention all, if more than one name)</b>
Dr. Salman Dawood
<b>8-Course Objectives</b>
demonstrate how English is used in real life situations, thus, enabling learners to use it and the topics have been carefully selected to motivate learners in meaningful contexts and stimulate Learning
<b>9-Teaching and Learning Strategies</b>
1- Method of the lecture/method of questioning and discussion. 2- Using the dialog & conversations to enrich their ability of speaking

## 10-Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject Name	Learning method	Evaluation method
<b>1</b>	2	Present Tense: Definition, Structure, Types, Rules		Recognition of the alphabet  marks and Q1-Q2	Quiz 1 including putting words in order.
<b>2</b>	2	Simple present tense-continuous -perfect-perfect Continuous		Word order tasks according to the Vo use  With reference to Q1 and Q2 of the 8Qs table.	Checking the A(A1,A2,A3); B; C.  When no Vo is used, the sentence is marked null/0. The processes of rearrangement and 'not' insertion
<b>3</b>	2	Examples		Drawing tables and trees for:  Q1 & Q2 the Operator Vo Tree	1- Box Filling  2- Gap filling  Dictation Test
<b>4</b>	2	Verb to be: am, is, are		1-Tips for recognizing sentences using the SVO pattern  2- Presentation of Q5-Q6 as examples of the substitution process.	1- Having an hour of Flipped Classroom teaching.  2- Making Q1-Q6 from 16 SVO statements.
<b>5</b>	2	Possessive Adjectives: Meaning, Definition and Examples		1-Tips for recognizing sentences using the SVO pattern  2- Presentation of Q5-Q6 as examples of the substitution process.	1- Having an hour of Flipped Classroom teaching.  2- Making Q1-Q6 from 16 SVO statements.
<b>6</b>	2	Examples		1-Tips for recognizing sentences using the SVO pattern  2- Presentation of Q5-Q6 as examples of the substitution process.	1- Having an hour of Flipped Classroom teaching.  2- Making Q1-Q6 from 16 SVO statements.

<b>7</b>	<b>2</b>	Verbs: have/go/live/like		The processes of substitution and re-arrangement are applied even when other QWs such as How, where, when, Why, and who(m) and the like are used.	Quizsome 2:  Making other examples of Q7 from some additional sttements.
<b>8</b>	<b>2</b>	Examples		The processes of substitution and re-arrangement are applied even when other QWs such as How, where, when, Why, and who(m) and the like are used.	Quizsome 2:  Making other examples of Q7 from some additional sttements.
<b>9</b>	<b>2</b>	Adverbs of frequency:		The need-based method or technique paves the way for studying ‘ the finacial ratios’ by producing examples of the FAQ. That is, Q7..	A team work is called for by having two or more teams to compete with each other or with one another.
<b>10</b>	<b>2</b>	Examples		The need-based method or technique paves the way for studying ‘ the finacial ratios’ by producing examples of the FAQ. That is, Q7..	A team work is called for by having two or more teams to compete with each other or with one another.
<b>11</b>	<b>2</b>	Telling the time:		Non-verbal means are sometimes used to save time and efforts. E.g., tables and a family trees are needed.	- Evaluation can be done by means of  3- Gap filling work  4- Dictation Test  Cloze test , etc.
<b>12</b>	<b>2</b>	Examples		Non-verbal means are sometimes used to save time and efforts. E.g., tables and a family trees are needed.	- Evaluation can be done by means of  5- Gap filling work  6- Dictation Test  Cloze test , etc.

<b>13</b>	2	Past Tense: Meaning, Definition, Structure and Types with Examples		<p>1-Tips for recognizing sentences using the SVO pattern</p> <p>2-Drawing Vo classification tree..</p> <p>3- It's time for translation .</p>	<p>1- Having an hour of Flipped Classroom teachinExam Instructions.</p> <p>Quiz 3 (including translation).</p>
<b>14</b>	2	Examples		<p>1-Tips for recognizing sentences using the SVO pattern</p> <p>2-Drawing Vo classification tree..</p> <p>3- It's time for translation .</p>	<p>1- Having an hour of Flipped Classroom teachinExam Instructions.</p> <p>Quiz 3 (including translation).</p>
<b>15</b>	2	Exercise's			

### 11-Course Evaluation

- 1- Conducting theoretical tests, oral and written/daily/monthly/final
- 2- Conducting tests, oral and written/monthly/final

### 12-Learning and Teaching Resources

<b>Required textbooks (curricular books any)</b>	New headway beginner students' book
<b>Main references (sources)</b>	
<b>Recommended books and references (scientific journals, reports....)</b>	
<b>Electronic References, Websites</b>	



# Computer science

## Course Description Form

**Review the Performance of Higher Education Institutions  
((Academic Program Review))**

### Course Description

**One of the prerequisites for today's job market is a thorough knowledge of computers and information and communication technology. In this course, the student will be able to understand the basics of computers, their hardware, and software, as well as the ability to edit files and documents using Microsoft Word.**

<b>1. Educational Institution</b>	Iraq University College
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	Computer science AC1106
<b>4. Programs he enters</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Available Forms of Attendance</b>	Classrooms / Electronic
<b>6. Semester/Year</b>	Second Course 2024 / 2025
<b>7. Number of Hours (Total)</b>	75
<b>8. Date of preparation of this description</b>	1/8/2025
<b>9. Course Administrator Name</b>	Ass. Lecturer Noor Majed
<b>10. Course Objectives</b>	

- 1- Training the student and developing his scientific abilities to benefit from the computer.
- 2- Providing the student with creative mental abilities and helping him to think logically, inductively and deductively and developing his abilities to solve problems.
- 3- Strengthening the desire factor towards the computer and its applications and providing the student with positive tendencies aimed at information technology.
- 4- Editing books, reports, research, publications, exams, tables, mathematical equations and advertisements, in addition to CVs, contracts and various plans that contain texts.

## 11. Learning Outcomes, Teaching Methods, Learning and Assessment

### **A- Knowledge and Understanding:**

- 1- The extent of the student's comprehension of the material.
- 2- The ability to analyze and apply what he has learned practically on the computer.
- 3- The evaluation is done by presenting the material to the students in the laboratory and then applying it by them

### **B. Subject-specific skills:**

- 1- Direct questions and answers about the previous material.
- 2- Analyzing the student's ability to comprehend through homework carried out at home and stored on discs to be displayed directly to the students to know the extent of what they have learned in the previous lecture.
- 3- Showing educational films specific to the material to consolidate the ability to learn.

### **C. Thinking Skills**

- 1- Developing the student's abilities in dealing with modern applications in the computer
- 2- Encouraging students to keep pace with technological development and globalization

<b>Teaching and Learning Methods</b>
The theoretical method of presentation using Power Point in the form of charts and pictures to attract the student's attention and help him not to feel bored. The practical method is to apply what was presented on the calculator and conduct practical evaluations weekly.
<b>Evaluation Methods</b>
1. Daily Tests 2. Monthly exams 3. Practical Exams 4. Final Exams
<b>D. General and Transferable Skills (Other Skills Related to Employability and Personal Development)</b>
1- Conducting short tests to find out the student's strengths and weaknesses in understanding the subject 2- Benefit from Word in writing texts efficiently

<b>12. Course Structure</b>					
<b>Evaluation Method</b>	<b>Teaching Method</b>	<b>Unit Name or Subject</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
Daily Exams Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Theoretical introduction to computer basics	General information about the Computer Concept Course	3	<b>1</b>
Daily Exams Monthly Exams	Theoretical/Practical	Computer components:	Knowing the types and sizes of computers	3	<b>2</b>

Practical Exams Final Exams		hardware and software	and identifying the features of the computer		
Daily Exams Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Practical training in the lab on how to use the computer		3	3
Daily Exams Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Microsoft Office package and its various parts and uses: Theoretical		3	4
Daily Exams Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Microsoft Word basics in the main ribbon menu: Lab		3	5
Daily Exams Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Microsoft Word tools in the Insert menu (insert images, shapes and charts): Lab		3	6

Daily Exams Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Microsoft Word tools in the Insert menu (insert mathematical equations): Lab		3	<b>7</b>
Daily Exams Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Microsoft Word tools in the Insert menu (insert and format tables): Lab		3	<b>8</b>
Daily Exams Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Microsoft Word tools in the Design menu (watermark, color and page borders): Lab		3	<b>9</b>
Daily Exams Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Microsoft Word tools in the Layout menu (margins, page size and orientation): Lab		3	<b>10</b>
Daily Exams Monthly Exams Practical Exams	Theoretical/Practical	Microsoft Word outputs, display and printing: Lab		3	<b>11</b>

Final Exams					
Daily Exams Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Practical assessment: Editing and printing an official correspondence form in the lab		3	<b>12</b>
Daily Exams Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Practical assessment: Inserting a set of mathematical equations in Arabic and English in the lab		3	<b>13</b>
Daily Exams Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Practical assessment: Inserting, designing and formatting electronic tables in the lab		3	<b>14</b>
Daily Exams Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Practical assessment: Editing and printing personal application forms in the lab		3	<b>15</b>

### 13. Infrastructure

<p>Required Readings:</p> <ul style="list-style-type: none"> <li>• Key Texts</li> <li>• Course Books</li> </ul> <p>Other</p>	<p>1- Basic Principles of Computer 2- Computer Basics and Office Applications</p>
<p>Requirements (including e.g. workshops, periodicals, software, websites)</p>	
<p>Social services (including for example guest lectures, vocational training, field studies)</p>	

<p><b>14. Acceptance</b></p>	
<p>Prerequisites</p>	
<p>Minimum number of students</p>	
<p>The largest number of students</p>	

# Second Course

## Financial Accounting 2

### Course Description Form

**Review the Performance of Higher Education Institutions  
(Academic Program Review)**

#### Course Description

Accounting is an important science, and through this course, the most important foundations and principles are presented to the student, in addition to learning about the importance of this science and the relationship between accounting and other sciences. In this course, commercial papers, fixed and current assets, and the discovery of accounting errors and how to address them, in addition to preparing financial statements and knowing the result of the activity, whether it is profit or loss, is introduced.

<b>1. Educational Institution</b>	Iraq University College
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	Financial Accounting 2\ AC1201
<b>4. Programs he enters</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Available Forms of Attendance</b>	Classrooms / Electronic
<b>6. Semester/Year</b>	Second Course 2024 / 2025
<b>7. Number of Hours (Total)</b>	200 hours / 8 hours per week
<b>8. Date of preparation of this description</b>	1/8/2025

<b>9. Course Administrator Name</b>	CPA . Dr : Mahmoud Taha AL Mansour
<b>10. Course Objectives</b>	
<ol style="list-style-type: none"> <li>1. Knowledge of accounting principles.</li> <li>2. Understand the methods of accounting data entry.</li> <li>3. Knowledge of relevant economic theories.</li> <li>4. Enable the student to perform accounting analysis.</li> <li>5. Analyze the company's accounting position.5. Knowing how to deal with both procurement and sales processes (returns, permits) and financial operations of goods.</li> <li>6 . Introduce the student to the accounting treatment of cash, commercial and quantitative discounts</li> </ol>	

<b>11. Learning Outcomes, Teaching Methods, Learning and Assessment</b>	
<p><b>A- Knowledge and Understanding:</b></p> <ol style="list-style-type: none"> <li>1. Acquire knowledge and skills in the field of accounting principles.</li> <li>2. Ability to record financial transactions.</li> <li>3. The ability to deal with accounting topics theoretically and practically.</li> </ol>	
<p><b>B. Subject-specific skills:</b></p> <ol style="list-style-type: none"> <li>1. Acquire knowledge and skills in the field of accounting principles.</li> <li>2. Ability to record financial transactions.</li> <li>3. The ability to deal with accounting topics theoretically and practically.</li> </ol>	
<p><b>C. Thinking Skills</b></p> <p>Asking questions to motivate the student to think and participate.</p>	

<b>Teaching and Learning Methods</b>
--------------------------------------

<p>1 . Lectures.</p> <p>2 . Assignments and exercises.</p>
<p><b>Evaluation Methods</b></p>
<p>1.Oral Tests</p> <p>2.Electronic Tests</p> <p>3.Tests (Daily, Weekly, Monthly)</p> <p>4.Live Mentoring and Discussions</p> <p>5. Quizzes</p>
<p><b>D. General and Transferable Skills (Other Skills Related to Employability and Personal Development)</b></p> <p>1. It enables the student to employ the skills acquired in the accounting work environment, such as making financial statements, analyzing operations, and how to document the sales and purchase processes.</p> <p>2- Enabling the student to acquire accounting skills in analyzing all accounting processes and how to benefit from accounting information.</p> <p>3- Enabling the student to think about ways of calculating loans, expenses, revenues, and deductions.</p>

12. Course Structure					
Evaluation Method	Teaching Method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Daily, weekly, monthly exams. and the quest tests and the end of the course.	Explaining the materials through lectures in the classrooms, discussing and answering the	Processing Commercial Securities Accounting		8	1

	<p>questions raised in the seminar, and giving and solving homework in the next lecture and discussing them.</p>				
<p>Daily, weekly, monthly exams. Quest and End of Course Tests</p>	<p>Explaining the materials through lectures in the classrooms, discussing and answering the questions posed in the seminar, and giving and solving homework in the subsequent lecture and discussing them.</p>	<p>Restrictions on Commercial Papers</p>		8	2
<p>Daily, weekly, monthly exams. Quest and End of</p>	<p>Explaining the materials through lectures in the classrooms,</p>	<p>Carroll of restrictions on commercial papers</p>		8	3

Course Tests	discussing and answering the questions posed in the seminar, and giving and solving homework in the subsequent lecture and discussing them.				
Daily, weekly, monthly exams. Quest and End of Course Tests	Explaining the materials through lectures in the classrooms, discussing and answering the questions posed in the seminar, and giving and solving homework in the subsequent lecture and discussing them.	Accounting processing of current assets		8	4

<p>Daily, weekly, monthly exams. Quest and End of Course Tests</p>	<p>Explaining the materials through lectures in the classrooms, discussing and answering the questions posed in the seminar, and giving and solving homework in the subsequent lecture and discussing them.</p>	<p>Sale and exchange of non-current assets</p>		<p>8</p>	<p>5</p>
<p>Daily, weekly, monthly exams. Quest and End of Course Tests</p>	<p>Explaining the materials through lectures in the classrooms, discussing and answering the questions posed in the seminar, and giving and solving homework in the</p>	<p>Accounting for depreciation of non-current assets</p>		<p>8</p>	<p>6</p>

	subsequent lecture and discussing them.				
Daily, weekly, monthly exams. Quest and End of Course Tests	Explaining the materials through lectures in the classrooms, discussing and answering the questions posed in the seminar, and giving and solving homework in the subsequent lecture and discussing them.	Accounting for prepaid and accrued expenses		8	7
Daily, weekly, monthly exams. Quest and End of Course Tests	Explaining the materials through lectures in the classrooms, discussing and answering the questions posed in the	Accounting for Revenue Received in Advance and Revenue Accrued		8	8

	seminar, and giving and solving homework in the subsequent lecture and discussing them.				
Daily, weekly, monthly exams. Quest and End of Course Tests	Explaining the materials through lectures in the classrooms, discussing and answering the questions posed in the seminar, and giving and solving homework in the subsequent lecture and discussing them.	:Accounting Errors Types and Causes		8	<b>9</b>
Daily, weekly, monthly exams. Quest and End of Course Tests	Explaining the materials through lectures in the classrooms, discussing and	Methods of Addressing Accounting Errors		8	<b>10</b>

	answering the questions posed in the seminar, and giving and solving homework in the subsequent lecture and discussing them.				
Daily, weekly, monthly exams. Quest and End of Course Tests	Explaining the materials through lectures in the classrooms, discussing and answering the questions posed in the seminar, and giving and solving homework in the subsequent lecture and discussing them.	Correcting accounting errors		8	<b>11</b>
Daily, weekly, monthly exams.	Explaining the materials through	Balance of Trial		8	<b>12</b>

Quest and End of Course Tests	lectures in the classrooms, discussing and answering the questions posed in the seminar, and giving and solving homework in the subsequent lecture and discussing them.				
Daily, weekly, monthly exams. Quest and End of Course Tests	Explaining the materials through lectures in the classrooms, discussing and answering the questions posed in the seminar, and giving and solving homework in the subsequent lecture and	Final Accounts and Financial Statements		4	13

	discussing them.				
Daily, weekly, monthly exams. Quest and End of Course Tests	Explaining the materials through lectures in the classrooms, discussing and answering the questions posed in the seminar, and giving and solving homework in the subsequent lecture and discussing them.	Trading Account			<b>14</b>
Daily, weekly, monthly exams. Quest and End of Course Tests	Explaining the materials through lectures in the classrooms, discussing and answering the questions posed in the seminar, and giving	P&L Account			<b>15</b>

	and solving homework in the subsequent lecture and discussing them.				
--	---	--	--	--	--

<b>13. Infrastructure</b>	
Required Readings: <ul style="list-style-type: none"> <li>• Key Texts</li> <li>• Course Books</li> </ul> Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
The largest number of students	

# Principles of Statistics

## Course Description Form

**Review the Performance of Higher Education Institutions  
((Academic Program Review))**

### Course Description

**Statistics is an important science. Through this course, the student is introduced to the most important foundations and principles, as well as the importance of this science and the relationship between statistics and other sciences. How to use it to study phenomena and problems in different fields and how to use it in analysis and scientific research.**

<b>1. Educational Institution</b>	Iraq University College
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	Principles of Statistics / AC1202
<b>4. Programs he enters</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Available Forms of Attendance</b>	Classrooms / Electronic
<b>6. Semester/Year</b>	Second Course 2024 / 2025
<b>7. Number of Hours (Total)</b>	150
<b>8. Date of preparation of this description</b>	1/8/2025
<b>9. Course Administrator Name</b>	Dr. Najm Al-Din Abdullah Najm
<b>10. Course Objectives</b>	

1. Providing the learner with statistical skills that enable him to prepare financial studies and reports that simulate the financial markets through the adoption of statistical methods and indicators.
2. The subject of statistics aims to develop ways and means of thinking and how to deal with financial problems and find appropriate solutions that enable him to make the appropriate decision.
3. Empower the learner through thinking and training to face financial problems using statistical methods.

## 11. Learning Outcomes, Teaching Methods, Learning and Assessment

### **A- Knowledge and Understanding:**

- 1- Understand the basic concepts and principles of statistics, including data types, measurement measures, and sampling methods.
- 2- Interpret and analyze data using descriptive statistics metrics, such as central trend (mean, medium, pattern) and variance measures (range, variance, standard deviation).
- 3- Apply appropriate statistical techniques to analyze relationships between variables, including correlation analysis and simple linear regression.
- 4- Understand and interpret the results of statistical programs and graphical data representations.
- 5- Communicate effectively about statistical findings and interpretations, both orally and in writing.

Develop critical thinking skills and solve financial problems in the context of statistical analysis and interpretation

### **B. Subject-specific skills:**

- 1- Understand the basic concepts and principles of statistics, including data types, measurement measures, and sampling methods.
- 2- Interpret and analyze data using descriptive statistics metrics, such as central trend (mean, medium, pattern) and variance measures (range, variance, standard deviation).
- 3- Apply appropriate statistical techniques to analyze relationships between variables, including correlation analysis and simple linear regression.
- 4- Understand and interpret the results of statistical programs and graphical data representations.
- 5- Communicate effectively about statistical findings and interpretations, both orally and in writing.

6- Develop critical thinking skills and solve financial problems in the context of statistical analysis and interpretation

**C. Thinking Skills**

1-Identify the problem, collect data, then categorize and view it

2- Analyzing data using statistical indicators and reaching results to make appropriate decisions.

**Teaching and Learning Methods**

1. Theoretical Lectures
2. Brainstorming strategy
3. Mode of discussion

**Evaluation Methods**

1. Daily Tests
2. Monthly exams
3. Final Exams

**D. General and Transferable Skills (Other Skills Related to Employability and Personal Development)**

1. Conducting short tests to find out the student's strengths and weaknesses in understanding the subject
2. Finding solutions to the problem of the same phenomenon by studying and making appropriate decisions according to the apparent results.

**12. Course Structure**

Evaluation Method	Teaching Method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Daily Tests	theoretical	Definition and importance of statistics		3	1

Monthly exams Final Exams	theoretical	A historical overview of the development of the concept of statistics, its types and areas of application		3	2
Daily Tests Monthly exams Final Exams	theoretical	Data types and methods of collection		3	3
Daily Tests Monthly exams Final Exams	theoretical	Types of statistical sampling and all sampling methods		3	4
Daily Tests Monthly exams Final Exams	theoretical	Frequency distributions (importance and types)		3	5
Daily Tests Monthly exams Final Exams	theoretical	Presentation of data Frequency distribution (Tabular presentation)		3	6
Daily Tests Monthly exams Final Exams	theoretical	Graphical display of data, bar graphs, statistical circle, graph line and statistical rectangle.		3	7
Daily Tests Monthly exams Final Exams	theoretical	Measures of Central tendency for ungrouped data		3	8

Daily Tests Monthly exams Final Exams	theoretical	Measures of Central tendency for grouped data		3	9
Daily Tests Monthly exams Final Exams	theoretical	Properties of central tendency measures		3	10
Daily Tests Monthly exams Final Exams	theoretical	Measures of dispersion (variation) for ungrouped data Measures of dispersion (variation) grouped data		3	11
Daily Tests Monthly exams Final Exams	theoretical	Properties of dispersion measurements		3	12
Daily Tests Monthly exams Final Exams	theoretical	Pearson and spearman correlation		3	13
Daily Tests Monthly exams Final Exams	theoretical	Simple Regression Analysis		3	14
Daily Tests Monthly exams Final Exams	theoretical	Preparatory week before the final Exam		3	15

### 13. Infrastructure

Required Readings: <ul style="list-style-type: none"><li>• Key Texts</li><li>• Course Books</li></ul> Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

### 14. Acceptance

Prerequisites	
Minimum number of students	
The largest number of students	

# Arabic language

## Course Description Form

**Review the Performance of Higher Education Institutions  
((Academic Program Review))**

### Course Description

**One of the basic requirements of the university, through which students are provided with the knowledge and familiarity with the basic concepts of learning the Arabic language to increase the ability of students to master administrative correspondence linguistically, in addition to clarifying the most important rules of writing and distinguishing between numbers, as well as increasing students' skills in knowing the most important spelling rules and different rules of the Arabic language that increase students' skills in this field.**

<b>1. Educational Institution</b>	Iraq University College
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	Arabic language AC1203
<b>4. Programs he enters</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Available Forms of Attendance</b>	Classrooms / Electronic
<b>6. Semester/Year</b>	Second Course 2024 / 2025
<b>7. Number of Hours (Total)</b>	50
<b>8. Date of preparation of this description</b>	1/8/2025

<b>9. Course Administrator Name</b>	Dr. Wijdan Sadiq Saddam
<b>10. Course Objectives</b>	
<ol style="list-style-type: none"> <li>1- Students are able to gain knowledge and understanding of Arabic grammar rules.</li> <li>2- Students are able to gain knowledge and understanding of Arabic literature.</li> <li>3- Students are able to gain knowledge and understanding of the science of rhetoric in Arabic rhetoric.</li> <li>4- Students are able to gain knowledge and understanding of spelling rules.</li> </ol>	

<b>11. Learning Outcomes, Teaching Methods, Learning and Assessment</b>	
<p><b>A- Knowledge and Understanding:</b></p> <ol style="list-style-type: none"> <li>1- Understand the basic concepts and principles of the Arabic language, including sentence types.</li> <li>2- Interpret and analyze the Arabic sentence using the standard and deductive method</li> <li>3- Apply appropriate texts and examples to analyze the relationships between grammatical structures.</li> <li>4- Understand and interpret the results of common linguistic errors.</li> <li>5- Communicate results and rhetorical interpretations effectively, orally and in writing.</li> <li>6- Develop critical thinking skills and solve linguistic and literary problems in the context of textual analysis and interpretation.</li> </ol>	
<p><b>B. Subject-specific skills:</b></p> <ol style="list-style-type: none"> <li>1- Understand the basic concepts and principles of the Arabic language, including sentence types.</li> <li>2- Interpret and analyze the Arabic sentence using the standard and deductive method</li> <li>3- Apply appropriate texts and examples to analyze the relationships between grammatical structures.</li> <li>4- Understand and interpret the results of common linguistic errors.</li> <li>5- Communicate results and rhetorical interpretations effectively, orally and in writing.</li> <li>6- Develop critical thinking skills and solve linguistic and literary problems in the context of textual analysis and interpretation</li> </ol>	
<p><b>C. Thinking Skills</b></p>	

In this course, the student will be able to use essay writing tools and linguistic and logical analysis tools to be able to logically link words and their meanings, and to formulate and style the correct text.

### Teaching and Learning Methods

1. Use the view by PowerPoint software.
2. Detailed explanation with writing the most important points on the patient.
3. Direct question and answer method with students.
4. Use the brainstorming technique.
5. Assign the required topics in advance.
6. Allow students to ask and answer their questions.
7. Raising a topic for research

### Evaluation Methods

1. Surprise exam.
2. Monthly exam.
3. Assigning the request to research a topic or question and answering it in the next lecture to find out the student's understanding of the material

### D. General and Transferable Skills (Other Skills Related to Employability and Personal Development)

1. Knowing common mistakes in Arabic to avoid them.
2. Knowledge of logical rules in analyzing texts.
3. Possess writing and criticism tools.

## 12. Course Structure

Evaluation Method	Teaching Method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
-------------------	-----------------	----------------------	----------------------------	-------	----------

The direct question	Explanation with presentation	Original and secondary diacritical marks		2	<b>1</b>
The direct question	Explanation with presentation	What is diacritical with letters - dual and its appendix -		2	<b>2</b>
The direct question	Explanation with presentation	Sound masculine plural and its appendix		2	<b>3</b>
The direct question	Explanation with presentation	The five nouns		2	<b>4</b>
The direct question	Explanation with presentation	Types of sentences: nominal; verbal sentence		2	<b>5</b>
The direct question	Explanation with presentation	Repeaters - kana and its sisters - number		2	<b>6</b>
The direct question	Explanation with presentation	Verb and its types/ the five verbs - tools for the jussive of the present tense		2	<b>7</b>
The direct question	Explanation with presentation	The subject and its deputy subject - the direct object / the absolute object		2	<b>8</b>
The direct question	Explanation with presentation	Islam's positions on poetry - definition of literature		2	<b>9</b>
The direct question	Explanation with presentation	Types of literature - literary eras		2	<b>10</b>

The direct question	Explanation with presentation	Poetic purposes and examples thereof		2	<b>11</b>
The direct question	Explanation with presentation	Al-Mu'allaqat		2	<b>12</b>
The direct question	Explanation with presentation	Imru' al-Qais; Al-Farazdaq; Al-Mutanabbi		2	<b>13</b>
The direct question	Explanation with presentation	Hassan ibn Thabit; Al-Sharif al-Radi; Badr Shakir al-Sayyab		2	<b>14</b>
The direct question	Explanation with presentation	Al-Badi'; Tabaq; Al-Janab; Saj'; Open taa and closed taa		2	<b>15</b>

### 13. Infrastructure

Required Readings:	
<ul style="list-style-type: none"> <li>• Key Texts</li> <li>• Course Books</li> </ul>	
Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

### 14. Acceptance

Prerequisites	
Minimum number of students	
The largest number of students	

## Accounting readings and correspondence

<b>1-Course Name:</b>
Accounting readings and correspondence
<b>2-Course Code:</b>
AC1204
<b>3- Semester / Year:</b>
second Semester /2 2025-2024
<b>4-Description Preparation Date:</b>
<b>5-Available Attendance Forms:</b>
My presence
<b>6-Number of Credit Hours (Total)/ Number of Units (Total) = 30 hours , 2 unit</b>
30 hours , 2 unit
<b>7-Course administrator's name (mention all, if more than one name)</b>
Ass. Lecturer Zain Al-Din Mohamed Hassan
<b>8-Course Objectives :</b>
1- Introducing the student to the most important accounting terms and their relationship to other sciences.  Developing the student's skills in accounting, which can be used in advanced -1 stages and in the labor market. 3- Developing the student's ability to deal with some accounting problems.-2

4- Defining the importance of accounting trends and their relationship to other -3 sciences.

### 9-Teaching and Learning Strategies

Enabling students to memorize accounting vocabulary and terminology in English and enabling them to write business letters. Making the student in the accounting department able to read topics related to his specialization in English, which gives him the opportunity to communicate with everything new in the field of specialization in books, research, magazines, etc.

### 10-Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Introduction: Define Accounting and explain its role in making economic and business decision		theory	Daily exams
2	2	Discuss the assumptions underlying accounting measurement and explain their significance		Theory	Daily exams
3	2	Explain accounting cycle and identify the major od accounting information		Theory	Daily exams

<b>4</b>	2	Explain the accounting equation and analyze the effect to typical transaction on the equation		Theory	Daily exams
<b>5</b>	2	Describe the double- entry system and apply rules for debit and credit		Theory	Daily exams
<b>6</b>	2	Record transactions in the journal		Theory	Daily exams
<b>7</b>	2	Posting the entries from the journal to the ledger		Theory	Daily exams
<b>8</b>	2	Recording the transaction that related with sell good		Theory	Daily exams
<b>9</b>	2	Recording the transaction that related with purchase good		Theory	Daily exams
<b>10</b>	2	Explain how to record the accounting entries in both the books of the seller and the buyer		Theory	Daily exams
<b>11</b>	2	Explain the kinds of discount in general		theory	Daily exams

12	2	Explain the kinds of discount that related with sales and purchases		Theory	Daily exams
13	2	Prepare the trail balance		Theory	Daily exams
14	2	Describe the accounting errors		Theory	Daily exams
15	2	Explain how to recorded closing entries and prepare financial statement		theory	Daily exams

### 11-Course Evaluation

Oral exams on a permanent and weekly basis

Post questions

Semester exams

### 12-Learning and Teaching Resources

**Required textbooks (curricular books any)**

Accounting principles by kieso

**Main references (sources)**

Financial statement by J. wild

**Recommended books and references (scientific journals, reports....)**

**Electronic References, Websites**

# Human rights & democracy

## Course Description Form

### Review the Performance of Higher Education Institutions (Academic Program Review)

#### Course Description

In this course, the student will be introduced to the values of freedom, respect for human rights, and the principle of holding periodic and fair elections by universal suffrage as essential elements of democracy.

Democracy, in turn, provides the natural environment necessary for effective protection and the realization of human rights. Human rights are the language of basic human desires while maintaining the concept of dignity and equality between people. It helps to express desires and respond to those who must fulfill those desires.

<b>1. Educational Institution</b>	Iraq University College
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	Human rights & democracy AC1205
<b>4. Programs he enters</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Available Forms of Attendance</b>	Classrooms / Electronic
<b>6. Semester/Year</b>	Second Course 2024 / 2025
<b>7. Number of Hours (Total)</b>	50
<b>8. Date of preparation of this description</b>	1/8/2025
<b>9. Course Administrator Name</b>	Ass. Lecturer Mohammed Hussein Al-Taher

## 10. Course Objectives

- 1- The process of teaching the subject of human rights and democracy aims to give students an overview of what human rights and democracy are and to introduce them to their history, present and future.
- 2- Achieving the possibility of knowing how these rights and freedoms have developed, what their effects are and how they have been reflected on the citizen and society under a government with a certain political orientation.
- 3- Introducing the student to the principles of human rights.
- 4- Giving students the possibility of knowing their rights and freedoms in light of the existing reality and types of countries.

## 11. Learning Outcomes, Teaching Methods, Learning and Assessment

### **A- Knowledge and Understanding:**

- 1- Introduce the student to human rights and how international and regional treaties and local legislation deal with them.
- 2- Deriving knowledge related to human rights, how they are reflected and their real civilizational role in the lives of peoples.
- 3- Knowledge of the mechanism of dealing with human rights and democracy in the actual countries of the world by different governments.
- 4- Defining the way and mechanism of the real dealings between the international and local communities with human rights and democracy

### **B. Subject-specific skills:**

- 1- Updating the curriculum to serve the student
- 2- Introducing the student to their rights, whether public or private rights

### **C. Thinking Skills**

- 1- Direct method through daily lectures and discussions
- 2- Indirect through research and reporting

## Teaching and Learning Methods

Discussion with lectures and giving practical examples from the ground
<b>Evaluation Methods</b>
1- Through daily exams 2- Request simplified reports and research
<b>D. General and Transferable Skills (Other Skills Related to Employability and Personal Development)</b>
Discussion with lectures and giving practical examples from the ground

<b>12. Course Structure</b>					
<b>Evaluation Method</b>	<b>Teaching Method</b>	<b>Unit Name or Subject</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
Written exams and discussions	Listening and Discussion	The concept of human rights		2	1
Written exams and discussions	Listening and Discussion	The roots of human rights and their development in human history		2	2
Written exams and discussions	Listening and Discussion	Human rights in religions and divine laws (Judaism, Christianity, Islam)		2	3
Written exams and discussions	Listening and Discussion	Human rights in the Middle Ages and modern times		2	4
Written exams and discussions	Listening and Discussion	Contemporary human rights		2	5

Written exams and discussions	Listening and Discussion	Human rights and their protection at the national level		2	6
Written exams and discussions	Listening and Discussion	Human rights in the face of new challenges (terrorism)		2	7
Written exams and discussions	Listening and Discussion	Human rights in the face of new challenges (human trafficking)		2	8
Written exams and discussions	Listening and Discussion	Human rights in the face of new challenges (the phenomenon of administrative corruption)		2	9
Written exams and discussions	Listening and Discussion	Human rights in the face of new challenges (intellectual property)		2	10
Written exams and discussions	Listening and Discussion	Political systems in terms of the exercise of power (monocracy - individualism - democracy)		2	11
Written exams and discussions	Listening and Discussion	The concept of democracy and its development		2	12
Written exams and discussions	Listening and Discussion	Characteristics and features of democracy		2	13

Written exams and discussions	Listening and Discussion	Types of democracy (direct - semi-direct)		2	14
Written exams and discussions	Listening and Discussion	Representative democracy Components of the democratic system		2	15

### 13. Infrastructure

Required Readings:  <ul style="list-style-type: none"> <li>• Key Texts</li> <li>• Course Books</li> </ul> Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

### 14. Acceptance

Prerequisites	
Minimum number of students	
The largest number of students	

# Accounting Applications

## Course Description Form

**Review the Performance of Higher Education Institutions  
((Academic Program Review))**

### Course Description

**This course aims to introduce the student to how to use computer programs (ready-made programs) in the application of different accounting methods and systems, and the use of computer programs in analyzing financial statements. In addition to learning about recent developments in the use of computers in the field of e-commerce and online disclosure.**

<b>1. Educational Institution</b>	Iraq University College
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	Accounting Applications / AC1206
<b>4. Programs he enters</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Available Forms of Attendance</b>	Classrooms / Electronic /Computer Lab
<b>6. Semester/Year</b>	Second Course 2024 / 2025
<b>7. Number of Hours (Total)</b>	150
<b>8. Date of preparation of this description</b>	1/8/2025
<b>9. Course Administrator Name</b>	Ass. Lecturer Noor Majed

## 10. Course Objectives

This course aims to introduce the student to how to use computer programs (ready-made programs) in the application of various accounting methods and systems, in addition to the use of computer programs in the analysis of financial statements. In addition to identifying the recent developments in the use of computers in the field of e-commerce and online disclosure.

## 11. Learning Outcomes, Teaching Methods, Learning and Assessment

### A- Knowledge and Understanding

1. The student's understanding of the material.
2. The ability to analyze and apply what you have learned in practice on the computer.
3. Evaluation is done by presenting the material to students in the lab and then applying it by them.

### B- Subject-specific skills

- 1- Direct questions and answers about the previous article.
- 2- Analyze the student's ability to comprehend through homework that is done at home and stored on disks to be displayed directly to students to see how much they have learned in the previous lecture.
- 3- Screening specific educational films for the subject to enhance learning ability.

### C. Thinking Skills

1. Developing the student's abilities in dealing with modern applications in the computer
2. Encouraging students to keep pace with technological development and globalization

## Teaching and Learning Methods

1-Theoretical and practical lectures 2-Brainstorming strategy 3-Mode of discussion
<b>Evaluation Methods</b>
1- Daily Tests 2- Monthly exams 3- Practical Exams 4- Final Exams
<b>D. General and Transferable Skills (Other Skills Related to Employability and Personal Development)</b>  1. Conducting short tests to know the student's strengths and weaknesses in understanding the subject.  2- Benefit from Excel in writing tables and solving mathematical equations

<b>12. Course Structure</b>					
<b>Evaluation Method</b>	<b>Teaching Method</b>	<b>Unit Name or Subject</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
Daily Tests Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Computer Basics and Justifications for Using It in Accounting		2	<b>1</b>
Daily Tests Monthly Exams Practical Exams	Theoretical/Practical	Introduction to Excel		2	<b>2</b>

Final Exams					
Daily Tests Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Hands-on in the lab to use MS Excel: Payroll Preparation		2	<b>3</b>
Daily Tests Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Hands-on in the lab to use MS Excel: Payroll Preparation		2	<b>4</b>
Daily Tests Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Hands-on in the lab to use MS Excel: Payroll Preparation		2	<b>5</b>
Daily Tests Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Hands-on in the lab for MS. using SettingExcel: up consumption calculation tables		2	<b>6</b>
Daily Tests Monthly Exams	Theoretical/Practical	Hands-on in the lab for MS. using SettingExcel: up		2	<b>7</b>

Practical Exams Final Exams		consumption calculation tables			
Daily Tests Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Hands-on in the lab for MS. using Setting Excel: up consumption calculation tables		2	<b>8</b>
Daily Tests Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Hands-on Lab Training for Microsoft :Excel Correcting Accounting Errors		2	<b>9</b>
Daily Tests Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Hands-on Lab Training for Microsoft :Excel Correcting Accounting Errors		2	<b>10</b>
Daily Tests Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Hands-on Lab Training for Microsoft :Excel Correcting Accounting Errors		2	<b>11</b>
Daily Tests	Theoretical/Practical	Analyze the financial		2	<b>12</b>

Monthly Exams Practical Exams Final Exams		report using Excel			
Daily Tests Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Analyze the financial report using Excel		2	<b>13</b>
Daily Tests Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Using accounting applications for e-commerce transactions		2	<b>14</b>
Daily Tests Monthly Exams Practical Exams Final Exams	Theoretical/Practical	Using accounting applications for electronic accounting statements		2	<b>15</b>

### 13. Infrastructure

#### Required Readings:

- Key Texts
- Course Books

#### 1. Basic Principles of Computers

#### 2- Computer Basics and Office Applications

Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
The largest number of students	

# Intermediate Accounting 1

## Course Description Template

### Review of the Performance of Higher Education Institutions (Academic Program Review)

#### Course Description

**This course aims to introduce students to the nature of accounting and familiarity with the relevant accounting standards. It focuses on everything related to the accounting of assets and assets and how to evaluate and show them in the statement of financial position...**

<b>1. Teaching Institution</b>	Iraq University College
<b>2. University Department/Centre</b>	Accounting Department
<b>3. Course title/code</b>	Intermediate Accounting 1/1212 م1 مت
<b>4. Programme(s) to which it contributes</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Modes of Attendance offered</b>	Classrooms
<b>6. Semester/Year</b>	First Session 2024 / 2025
<b>7. Number of hours tuition (total)</b>	75
<b>8. Date of production/revision of this specification</b>	1/8/2025
<b>9. Course Administrator Name</b>	Ass. Lecturer

**10. Course Objectives**

- 1- Introduce the student to one of the branches of accounting, which is intermediate accounting
- 2- Ability to move forward with accounting work

**11. Learning Outcomes, Teaching, Learning and Assessment Methods****A- Knowledge and Understanding**

- 1- The student was trained on some accounting applications and solving accounting exercises
- 2- **Inventory valuation and recognized accounting methods**

**B- Subject-specific skills**

- 1- Focusing on the principle of accounting disclosure when preparing financial statements.
- 2- The student's knowledge of the characteristics of accounting information such as relevance and reliability.

**C. Thinking skills**

- 1- Learn to interact and communicate during the lecture.
- 2- Benefiting from the scientific material in understanding how to perform accounting work

**Teaching and learning methods**

- 1-Theoretical Lectures
- 2-Brainstorming Strategy
- 3-Discussion Method

**Evaluation methods**

- 1- Daily Tests
- 2- Monthly Exams
- 3- Final Exams

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

Simulate the reality of the field by showing some practical examples about the material

**12. Course Structure**

<b>Evaluation Method</b>	<b>Method of education</b>	<b>Name of Unit or Topic</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
Daily Tests Monthly Exams Final Exams	theoretical	Conceptual Framework for Financial Accounting		4	1
Daily Tests Monthly Exams Final Exams	theoretical	Final Accounts and Financial Statements in Commercial and Service Companies	First: Final Accounts in Commercial Companies	4	2
Daily Tests Monthly Exams Final Exams	theoretical	Income Statement in Trading Companies	Statement of Financial Position in Commercial Companies	4	3
Daily Tests Monthly Exams Final Exams	theoretical	First: Final accounts in service companies.		4	4

Daily Tests	theoretical				
Monthly Exams		,Income statement financial position statement		4	5
Final Exams					
Daily Tests	theoretical				
Monthly Exams		List of Restricted Adjustments for Expenses and Income		4	6
Final Exams					
Daily Tests	theoretical				
Monthly Exams		Working Papers and Registration Settlements		4	7
Final Exams					
Daily Tests	theoretical				
Monthly Exams		First Monthly Exam with Exam Questions Solved		4	8
Final Exams					
Daily Tests	theoretical				
Monthly Exams		Cash Bank Account Reconciliation Statement		4	9
Final Exams					
Daily Tests	theoretical				
Monthly Exams		Methods of Preparing a Bank Account Reconciliation Statement		4	10
Final Exams					
Daily Tests	theoretical				
		Cash flow disclosure and		4	11

Monthly Exams		preparation methods			
Final Exams					
Daily Tests	theoretical		Definition and disclosure of debtors in financial statements Types of debts Methods of writing off and collecting bad debts	4	12
Monthly Exams		Accounting for Debtors			
Final Exams					
Daily Tests	theoretical		Methods of ,estimation accounting treatment	4	13
Monthly Exams		Doubtful debts			
Final Exams					
Daily Tests	theoretical	Accounting treatment of the provision for ,doubtful debts increase and decrease		4	14
Monthly Exams					
Final Exams					
Daily Tests	theoretical			4	15
Monthly Exams		Second Monthly Exam with Exam Questions Solved			
Final Exams					

### 13. Infrastructure

Required Readings:

- Basic Texts
- Course Books

**Intermediate Accounting / by Donald Kesso**

• Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
Largest number of students	

# Government Accounting(1)

## Course Description Template

### Review of the Performance of Higher Education Institutions (Academic Program Review))

#### Course Description

**This course aims to introduce students to the nature of government accounting and the nature of the organizations that use this type of accounting, as well as to introduce them to some topics related to government work, especially those related to the general budget and budget knowledge.**

<b>1. Teaching Institution</b>	Iraq University College
<b>2. University Department/Centre</b>	Accounting Department
<b>3. Course title/code</b>	Government Accounting 1/1213 م حك 1
<b>4. Programme(s) to which it contributes</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Modes of Attendance offered</b>	Classrooms
<b>6. Semester/Year</b>	First Session 2024 / 2025
<b>7. Number of hours tuition (total)</b>	60
<b>8. Date of production/revision of this specification</b>	1/8/2025
<b>9. Course Administrator Name</b>	Ass. Lecturer

**10. Course Objectives**

- 1- Introduce the student to one of the branches of accounting, which is government accounting
- 2- Ability to design a government accounting system.

**11. Learning Outcomes, Teaching, Learning and Assessment Methods****A- Knowledge and Understanding**

- 1- The student was trained on some accounting applications and solving accounting exercises
- 2- Identify the subject of the general budget, which is the backbone of government accounting work in Iraq, and what are the most important problems associated with it.

**B- Subject-specific skills**

- 1- Enable you to know the difference between government accounting and financial accounting
- 2- Methods of preparing public budgets.
- 3- Stages of Preparing the State General Budget

**C. Thinking skills**

- 1- Learn to interact and communicate during the lecture.
- 2- Benefiting from the scientific material in understanding how to perform accounting work

**Teaching and learning methods**

- 1-Theoretical Lectures
- 2-Brainstorming Strategy
- 3-Discussion Method

**Evaluation methods**

- 1- Daily Tests

- 2- Monthly Exams
- 3- Final Exams

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

Simulate the reality of the field by showing some practical examples about the material

**12. Course Structure**

<b>Evaluation Method</b>	<b>Method of education</b>	<b>Name of Unit or Topic</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
Daily Tests Monthly Exams Final Exams	theoretical	Basic Concepts in Government Accounting	Requirements for designing a government accounting system	3	<b>1</b>
Daily Tests Monthly Exams Final Exams	theoretical	Characteristics of Government Units	The Impact of Legislation on the Government Accounting System The Difference Between Government Accounting and Financial Accounting	3	<b>2</b>
Daily Tests Monthly Exams Final Exams	theoretical	Theories that determine the conventional capacity of government units		3	<b>3</b>

Daily Tests Monthly Exams Final Exams	theoretical	State Budget	The concept of the characteristics and objectives of the general budget of the state Types of the general budget The concept of public debt	3	4
Daily Tests Monthly Exams Final Exams	theoretical	Expenditures and Revenues in the Government Accounting System	Methods of estimating revenues and expenditures Rules for the preparation of the general budget of the state and the stages that the concept of allocation and financing has passed through in the system  Government Accountant	3	5
Daily Tests Monthly Exams Final Exams	theoretical	Classification of the general budget of the state and the stages that the concept of privatization and financing has passed through in the system  Government Accountant		3	6
Daily Tests	theoretical	The concept of public treasury	Its formations in the government accounting system	3	7

Monthly Exams					
Final Exams					
Daily Tests	theoretical				
Monthly Exams		The concept of public treasury	Its formations in the government accounting system	3	<b>8</b>
Final Exams					
Daily Tests	theoretical				
Monthly Exams		Government Central Government Accounting System		3	<b>9</b>
Final Exams		Decentralized Government Accounting System			
Daily Tests	theoretical				
Monthly Exams		Document and Expense Control		3	<b>10</b>
Final Exams					
Daily Tests	theoretical				
Monthly Exams		Identify the book group used in the central and decentralized accounting system		3	<b>11</b>
Final Exams					
Daily Tests	theoretical				
Monthly Exams		Accounting Treatments for Expenses and the Government Financial Statistics Manual (GFS)		3	<b>12</b>
Final Exams					
Daily Tests	theoretical				
		Accounting Treatments for		3	<b>13</b>

Monthly Exams Final Exams		Expenses and the Government Financial Statistics Manual (GFS)			
Daily Tests Monthly Exams Final Exams	theoretical	Accounting Treatments for GFS Revenue and Manual		3	14
Daily Tests Monthly Exams Final Exams	theoretical	Accounting Treatments for GFS Revenue and Manual		3	15

### 13. Infrastructure

Required Readings:  <ul style="list-style-type: none"> <li>• Basic Texts</li> <li>• Course Books</li> </ul> Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

### 14. Acceptance

Prerequisites	
Minimum number of students	

Largest number of students	
----------------------------	--

# English Accounting (1)

## Course Description Template

### Review of the Performance of Higher Education Institutions (Academic Program Review)

#### Course Description

**This course aims to introduce students to the nature of accounting in English in order to prepare The student and increase his abilities in reading and understanding accounting books**

<b>1. Teaching Institution</b>	Iraq University College
<b>2. University Department/Centre</b>	Accounting Department
<b>3. Course title/code</b>	Accounting in English 1/1214 1 م من
<b>4. Programme(s) to which it contributes</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Modes of Attendance offered</b>	Classrooms
<b>6. Semester/Year</b>	First Session 2024 / 2025
<b>7. Number of hours tuition (total)</b>	60
<b>8. Date of production/revision of this specification</b>	1/8/2025
<b>9. Course Administrator Name</b>	Ass. Lecturer

**10. Course Objectives**

- 1- Introduce the student to one of the branches of accounting, which is accounting in English
- 2- Ability to design an accounting system in English

**11. Learning Outcomes, Teaching, Learning and Assessment Methods****A- Knowledge and Understanding**

- 1- The student was trained on some accounting applications and solving accounting exercises
- 2- Acquire the skill of reading and understanding accounting books in English

**B- Subject-specific skills**

- 1- Strengthen the pronunciation of accounting words and terms in English
- 2- Enables the student to provide a sound basis for the application of international accounting standards to accounting events

**C. Thinking skills**

- 1- Learn to interact and communicate during the lecture.
- 2- Benefit from the scientific material in understanding how to perform accounting work in English

**Teaching and learning methods**

- 1-Theoretical Lectures
- 2-Brainstorming Strategy
- 3-Discussion Method

**Evaluation methods**

- 1- Daily Tests
- 2- Monthly Exams
- 3- Final Exams

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

Simulate the reality of the field by showing some practical examples about the material

**12. Course Structure**

<b>Evaluation Method</b>	<b>Method of education</b>	<b>Name of Unit or Topic</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
Daily Tests Monthly Exams Final Exams	theoretical	Theoretical framework of financial accounting		3	<b>1</b>
Daily Tests Monthly Exams Final Exams	theoretical	Assumptions and, Constraints) Basic elements in theoretical framework (Principles,		3	<b>2</b>
Daily Tests Monthly Exams Final Exams	theoretical	Basic elements in theoretical framework (elements of financial statements, qualitative characteristics of accounting information)		3	<b>3</b>
Daily Tests Monthly Exams	theoretical	objectives of financial reporting, who uses the accounting		3	<b>4</b>

Final Exams		information, for what reasons?			
Daily Tests	theoretical	Accounting for purchases, sales goods		3	5
Monthly Exams					
Final Exams					
Daily Tests	theoretical	Practices		3	6
Monthly Exams					
Final Exams					
Daily Tests	theoretical	Accounting for Commercial notes		3	7
Monthly Exams					
Final Exams					
Daily Tests	theoretical	Practices		3	8
Monthly Exams					
Final Exams					
Daily Tests	theoretical	Adjusting Entries.		3	9
Monthly Exams					
Final Exams					
Daily Tests	theoretical	Practices		3	10
Monthly Exams					
Final Exams					

Daily Tests	theoretical	Financial statements (Income statement, Statement of changes in owners Equity)		3	11
Monthly Exams					
Final Exams		Balance Sheet			
Daily Tests	theoretical			3	12
Monthly Exams		Practices			
Final Exams					
Daily Tests	theoretical			3	13
Monthly Exams		Bank reconciliation			
Final Exams					
Daily Tests	theoretical			3	14
Monthly Exams		Practices			
Final Exams					
Daily Tests	theoretical			3	15
Monthly Exams		Practices			
Final Exams					

### 13. Infrastructure

Required Readings:

- Basic Texts

<ul style="list-style-type: none"> <li>• Course Books</li> </ul> Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
Largest number of students	

# Marketing & E-commerce

## Course Description Template

### Review of the Performance of Higher Education Institutions (Academic Program Review)

#### Course Description

The course aims to know the concept of marketing, marketing mix and its elements, and to identify consumer behavior, e-marketing, and e-commerce.

<b>1. Teaching Institution</b>	Iraq University College
<b>2. University Department/Centre</b>	Accounting Department
<b>3. Course title/code</b>	Marketing & E-Commerce / م تس 1215
<b>4. Programme(s) to which it contributes</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Modes of Attendance offered</b>	Classrooms
<b>6. Semester/Year</b>	First Session 2024 / 2025
<b>7. Number of hours tuition (total)</b>	45
<b>8. Date of production/revision of this specification</b>	1/8/2025
<b>9. Course Administrator Name</b>	Ass. Lecturer Noor Majid

## 10. Course Objectives

- 1- The student should be able to understand marketing and learn about ancient and modern marketing.
- 2- Knowing the marketing mix and how it affects the marketing of products and services
- 3- Learn about e-marketing and e-commerce

## 11. Learning Outcomes, Teaching, Learning and Assessment Methods

### A- Knowledge and Understanding

- 1- Introducing students to the basic concepts of marketing and e-commerce
- 2- The student's ability to know the marketing mix
- 3- Enabling students to know each element of the marketing mix
- 4- Gain the student's knowledge of e-commerce

### B- Subject-specific skills

- 1- The student's ability to know the methods of successful marketing for his project
2. Enable the student to solve the problems he faces in the failure of a product

### C. Thinking skills

- 1- Successful marketing is the basis of the success of the project and vice versa
- 2- The student's knowledge of the methods of e-commerce

## Teaching and learning methods

- 1-Theoretical Lectures
- 2-Brainstorming Strategy
- 3-Discussion Method

## Evaluation methods

- 1- Daily Tests

- 2- Monthly Exams
- 3- Final Exams

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

- 1. Conduct short tests to know the student's strengths and weaknesses in understanding the subject
- 2- Enabling the student to use modern marketing methods to gain customer loyalty

**12. Course Structure**

<b>Evaluation Method</b>	<b>Method of education</b>	<b>Name of Unit or Topic</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
Daily Tests Monthly Exams Final Exams	theoretical	Introduction to the Study of Marketing	Developing the concept of marketing Definition of marketing The importance of marketing established for the importance of the market at the state level. Methods of studying marketing	3	1
Daily Tests Monthly Exams Final Exams	theoretical	Marketing System	The concept of the marketing system and the environment	3	2
Daily Tests Monthly Exams Final Exams	theoretical	Consumer Behavior	Consumption and the importance of Mubarak's study Consumer Behavior Theories of Consumer Buying Process Stages of the Consumer Buying Process	3	3

			<p>Locations of Consumer Traps</p> <p>Market segmentation: the concept of the market, the last consumer market, and the types of commodities</p> <p>Consumer market industrial used and types of industrial goods</p>		
<p>Daily Tests</p> <p>Monthly Exams</p> <p>Final Exams</p>	theoretical	Promote	<p>Definition of Promotion Elements – Elements of the Promotional Mix</p> <p>.Personal Sale</p>	3	4
<p>Daily Tests</p> <p>Monthly Exams</p> <p>Final Exams</p>	theoretical	Product	<p>The meaning and importance of the product - the development of the product and the planning of the new product. Product Life Cycle</p> <p>Causes of product failure</p>	3	5
<p>Daily Tests</p> <p>Monthly Exams</p> <p>Final Exams</p>	theoretical	Pricing	<p>Price definition and pricing targets - Factors affecting price - determination</p> <p>Methods used in pricing.</p>	3	6
Daily Tests	theoretical	Distribution	<p>Definition and importance of .distribution outlets</p>	3	7

Monthly Exams			Distribution Outlets Distribution Outlets for Manufactured Goods Distribution Outlets for Services Distribution		
Daily Tests	theoretical				
Monthly Exams		Sales	The concept and importance of sales Sources of getting the field of sale Niche of choosing the field of sale	3	8
Final Exams					
Daily Tests	theoretical				
Monthly Exams		purchases	,The concept importance and guest of procurement sources of procurement are the criteria adopted in .procurement	3	9
Final Exams					
Daily Tests	theoretical				
Monthly Exams		Transportation and storage	Concept and importance of storage – storage costs and inventory control. Definition and Importance of Transportation	3	10
Final Exams					
Daily Tests	theoretical				
Monthly Exams		Information Systems & Marketing Systems	The Concept of Marketing Information Systems - The Concept and Importance of Marketing - Different Types of Real Estate Marketing	3	11
Final Exams			Between Marketing Information Systems and Marketing Research		
Daily Tests	theoretical				
Monthly Exams		Services	Meaning and Importance of Services Feature Characteristics	3	12
Final Exams					

Final Exams			of Services Analysis Services		
Daily Tests	theoretical		The concept of marketing costs The distinctive		
Monthly Exams		Marketing Costs	characteristics of marketing costs The difference between	3	13
Final Exams			.marketing costs Production - Marketing Costs Tab		
Daily Tests	theoretical				
Monthly Exams		E-commerce		3	14
Final Exams					
Daily Tests	theoretical				
Monthly Exams		E-commerce		3	15
Final Exams					

### 13. Infrastructure

Required Readings:	1- Marketing Management: A Cognitive and Social Trend / Prof. Dr. Abdel Reda Faraj Al-Badrawi and the teacher Raafat Awad Moussa
<ul style="list-style-type: none"> <li>• Basic Texts</li> <li>• Course Books</li> </ul>	
Other	2-Marketing Department: Contemporary Trends / Prof. Dr. Abdel Reda Faraj Al-Badrawi and the teacher Raafat Awad Moussa
Requirements (including e.g. workshops, periodicals, software, websites)	

Social services (including for example guest lectures, vocational training, field studies)	
--	--

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
Largest number of students	

# **Business Law**

## **Course Description Template**

### **Review of the Performance of Higher Education Institutions (Academic Program Review)**

#### **Course Description**

**Commercial law is of great importance in analyzing and addressing commercial legal problems, finding solutions to those problems legally, organizing the goals and objectives of the business to organize those in charge of the commercial activity, describing the merchant and the duties he bears.**

<b>1. Teaching Institution</b>	Iraq University College
<b>2. University Department/Centre</b>	Accounting Department
<b>3. Course title/code</b>	Commercial Business Law 1216 م قع
<b>4. Programme(s) to which it contributes</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Modes of Attendance offered</b>	Classrooms
<b>6. Semester/Year</b>	First Session 2024 / 2025
<b>7. Number of hours tuition (total)</b>	30
<b>8. Date of production/revision of this specification</b>	1/8/2025

<b>9. Course Administrator Name</b>	Dr. Najm Al-Din Abdullah Najm
<b>10. Course Objectives</b>	
1- Understanding the concept of commercial law 2- Learn how to deal with the legal reality of the business	

<b>11. Learning Outcomes, Teaching, Learning and Assessment Methods</b>
<b>A- Knowledge and Understanding:</b> Identify the law of persons who are professional in commercial activity, as it is a literal law whose subject is the merchant and his craft
<b>B- Subject-specific skills:</b> Identify the law of persons who are professional in commercial activity, as it is a literal law whose subject is the merchant and his craft
<b>C. Thinking skills</b>

<b>Teaching and learning methods</b>
1 . Lectures. 2 . Homework and exercises.
<b>Evaluation methods</b>
1.Oral Tests 2.Tests (Daily, Weekly, Monthly) 3.Direct Guidance and Discussions 4. Quizzes

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

<b>12. Course Structure</b>					
<b>Evaluation Method</b>	<b>Method of education</b>	<b>Name of Unit or Topic</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Introduction to Commercial Law and its Importance Sources of Law		2	1
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Branches of Law and Division of Rules		2	2
Daily, weekly, and monthly exams. Pursuit tests and		Sources of Obligation Contract Concept Divisions		2	3

the end of the course					
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Elements of the contract		2	4
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Contractual Theories		2	5
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Sole - Management Concept Provisions Defects		2	6
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		- Unlawful act - Concept - Provisions Gain without - reason - Concept Elements		2	7

Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Commercial Law The Concept of Reasons Justifying the Existence of a Law Specific to Commercial Activity History of Commercial Legislation in Iraq Scope of Commercial Law		2	<b>8</b>
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Business Theories that Explain Business in Iraq According to the Iraqi Law of Commerce		2	<b>9</b>
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Trader Natural Person Trader Legal Person Duties of Trader		2	<b>10</b>
Daily, weekly, and monthly exams. Pursuit tests and		Companies Concept Economic Importance Legislation for Companies in		2	<b>11</b>

the end of the course		Iraq Divisions of Companies			
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Establishment of the Organic Company and Procedures of Incorporation Capital ,Division Capital ,Formation Expiration and Liquidation of the Company		2	<b>12</b>
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		General Company Procedures for Establishment Capital Formation Distribution of Profits and Losses Merger and Liquidation of Companies		2	<b>13</b>
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Government Contracting Department		2	<b>14</b>
Daily, weekly, and monthly		Commercial Papers Concept General		2	<b>15</b>

exams. Pursuit tests and the end of the course		Provisions of Commercial Papers Functions			
--	--	--	--	--	--

<b>13. Infrastructure</b>	
Required Readings: <ul style="list-style-type: none"> <li>• Basic Texts</li> <li>• Course Books</li> </ul> Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
Largest number of students	

# Computer Accounting Applications

## Course Description Template

### Review of the Performance of Higher Education Institutions (Academic Program Review)

#### Course Description

This course description provides a brief overview of the concept of accounting applications and knowledge of the Microsoft program, and this program helps the student and understand how to use this program in life for the uses of computers and its applications in the field of accounting.

1. Teaching Institution	Iraq University College
2. University Department/Centre	Accounting Department
3. Course title/code	Accounting Applications /1217 م تح
4. Programme(s) to which it contributes	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
5. Modes of Attendance offered	Classrooms
6. Semester/Year	First Session 2024 / 2025
7. Number of hours tuition (total)	60
8. Date of production/revision of this specification	1/8/2025

<b>9. Course Administrator Name</b>	Ass. Lecturer  Huda Thamer
<b>10. Course Objectives</b>	
<p>1- Adding up-to-date scientific information to students for the purpose of gaining the ability to keep pace with the development in the world of technology and computers</p> <p>2- Understand the concept of the computer and the operating system The use of modern technologies in accounting sciences and accounting information systems</p>	

<b>11. Learning Outcomes, Teaching, Learning and Assessment Methods</b>
<p><b>A- Knowledge and Understanding</b></p> <p>1- Acquire students full knowledge in the field of using computer-based accounting systems</p> <p>2- Providing the student with the ability to deal with computer programs that help him in his scientific life</p>
<p><b>B- Subject-specific skills</b></p> <p>1- Teaching students the ability to use computers scientifically correctly.</p> <p>2- Teaching the student the ability to account systems</p>
<p><b>C. Thinking skills</b></p> <p>1- Developing the student's abilities in dealing with modern applications in the computer</p> <p>2- Encouraging students to keep pace with technological development and globalization</p>
<b>Teaching and learning methods</b>

1-Theoretical and Practical Lectures 2-Brainstorming Strategy 3-Discussion Method
<b>Evaluation methods</b>
1- Daily Tests 2- Monthly Exams 3- Final Exams
<b>D. General and transferable skills (other skills related to employability and personal development)</b>  Conduct short quizzes to know the student's strengths and weaknesses in understanding the subject

12. Course Structure					
Evaluation Method	Method of education	Name of Unit or Topic	Required Learning Outcomes	Hours	The week
Daily Exams Monthly Exams Final Exams	Theoretical / Practical	Accounting Operations	Accounting Operations Calculation of Net Income Before Interest and Taxes Tax Calculation Annual Net Income Calculation with General Applied .Examples	3	1
Daily Exams Monthly Exams Final Exams	Theoretical / Practical	Accounting Operations	Accounting Operations Current Balance Account Spousal Allowances Certificate Allowances Social Security Net Salary with General Practical Examples	3	2
Daily Exams Monthly	Theoretical / Practical	Accounting Operations	Accounting Operations Accounting Accounting Elements	3	3

Exams Final Exams			(Budget) and Includes Assets, Capital) , Liabilities) Profit and Loss with Applied Examples		
Daily Exams Monthly Exams Final Exams	Theoretical / Practical	Accounting Operations	Accounting Operations Commercial Discount Account Net Goods Account Duplicate Discount Account Absences Account with General Application Examples	3	4
Daily Exams Monthly Exams Final Exams	Theoretical / Practical	Introduction to Financial Functions	Introduction to Financial Functions Future Value Function FV General Applied Examples	3	5
Daily Exams Monthly Exams Final Exams	Theoretical / Practical	Financial functions	Financial functions  Current Value PV Function with General Application Examples	3	6
Daily Exams Monthly Exams Final Exams	Theoretical / Practical	Financial functions	Financial functions  PMT Payment Function  With general practical examples	3	7
Daily Exams Monthly Exams Final Exams	Theoretical / Practical	Financial functions	Financial functions  Interest Rate with General Function Applied Examples	3	8

Daily Exams Monthly Exams Final Exams	Theoretical / Practical	Financial functions	Financial functions  – Effect function number of periods function with general applied examples	3	<b>9</b>
Daily Exams Monthly Exams Final Exams	Theoretical / Practical		First Exam	3	<b>10</b>
Daily Exams Monthly Exams Final Exams	Theoretical / Practical	Databases: Access	: Access Databases Concepts that use the database, the purpose of the database, the principles of database design The benefits of databases: the advantage of databases over legacy systems	3	<b>11</b>
Daily Exams Monthly Exams Final Exams	Theoretical / Practical		Types of Database :Management Systems Database Environment :9Database Structure, The Difference ,Between Data Information and Database Management Systems	3	<b>12</b>
Daily Exams Monthly Exams Final Exams	Theoretical / Practical		Functions of Database Management Systems in General and Advantages of Access Database Management Software	3	<b>13</b>

Daily Exams Monthly Exams Final Exams	Theoretical / Practical		Creating a Payroll Accounting Database	3	14
Daily Exams Monthly Exams Final Exams	Theoretical / Practical		Second Exam	3	15

<b>13. Infrastructure</b>	
Required Readings: <ul style="list-style-type: none"> <li>• Basic Texts</li> <li>• Course Books</li> </ul> Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
Largest number of students	



# Financial Mathematics

## Course Description Form

Review of the performance of higher education institutions (review of study programmes)

### Course Description

The Financial Mathematics course aims to introduce the basic concepts and mathematical theories used in analyzing financial transactions. The course focuses on using mathematical tools to solve problems related to finance, such as calculating interest, loans, and investments. It demonstrates how to apply mathematical equations in financial decision-making and financial planning.

The course includes topics such as:

- 1. Simple Interest and Compound Interest:** Explain how to calculate simple and compound interest and apply them to various financial calculations.
- 2. Time Value of Money:** Study the concept of the time value of money and how time affects the value of money, with applications to calculating the present and future value of cash flows.
- 3. Loan Analysis:** Learn how to calculate financial installments, understand payment schedules, and analyze financial transactions.
- 4. Discount and Tax Calculation:** Apply financial theories to calculating discounts and taxes that affect various financial transactions.
- 5. Investment Analysis:** Calculate the returns and risks associated with investments and how to use them to make effective investment decisions.
- 6. Personal Financial Planning:** Apply financial concepts to determine retirement needs and evaluate personal investments and future savings.

Through this course, students learn how to use financial mathematical tools to interpret financial data and make informed decisions. It also provides a solid foundation for students interested in the fields of finance and economics.

<b>1. Educational Institution</b>	University College of Iraq
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	Financial Mathematics2 ع ر م 1218
<b>4. Programs included</b>	Project of Developing and Updating the Curricula of the Faculty of

	Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Available forms of attendance</b>	Classrooms
<b>6. Semester/Year</b>	First Course/Year 2024-2025
<b>7. Number of study hours (total)</b>	30
<b>8. Date this description was prepared</b>	2025/8/1
<b>9. Course Administrator Name</b>	Ass. Lecturer Ahmed Hassan
<b>10. Course Objectives</b>	
<p>The objectives of a financial mathematics course typically focus on providing students with the knowledge and skills necessary to understand and analyze financial and mathematical concepts related to finance. Some of the core objectives that may be covered in the course are:</p> <ol style="list-style-type: none"> <li>1- Understanding the basic principles of financial mathematics: Learn basic concepts such as simple and compound interest, discounting, and inflation, and how they are used in financial calculations.</li> <li>2- Calculating financial interest: The ability to calculate simple and compound interest and how to apply them in various financial contexts such as loan and savings accounts.</li> <li>3-Analyzing loans and financing: Understand how to calculate financial installments and periodic payments on loans and financing, and be able to analyze these transactions.</li> <li>4- Studying the time value of money: Learn the concept of the time value of money and how it is used to evaluate investments and calculate future cash flows.</li> <li>5- Using financial spreadsheets: Learn how to use financial spreadsheets to calculate the present and future values of funds and their applications in financial analysis.</li> <li>6-Analyzing investments: The ability to calculate and analyze the returns and risks associated with financial investments.</li> <li>7- Solve Financial Problems Using Mathematical Equations: Learn how to apply mathematical equations to solve financial problems and make data-driven decisions.</li> <li>8-Understand Practical Applications: Apply mathematical concepts in practical financial areas such as money management, retirement, and personal financial planning.</li> </ol> <p>These objectives help students develop strong analytical skills that enable them to make informed financial decisions both in their daily lives and in their professional careers.</p>	

## **11. Learning outcomes, teaching, learning and assessment methods**

### **A- Knowledge and Understanding**

A1- Developing student knowledge through the use of the most effective teaching methods.

A2- Using multiple and diverse methods to stimulate students' creativity and cognitive performance.

A3- Reviewing and developing curricula for each academic year to keep pace with new knowledge.

A4- Equipping classrooms with all advanced educational tools and equipment.

### **B - Subject-Specific Skills**

B1 - Evaluate students through daily exams.

B2 - Motivate and encourage students to gain a comprehensive and broad understanding of the topics.

B3 - Foster a spirit of cooperation and a positive relationship between instructors and students to enhance the educational process.

B4 - Diversify educational methods to ensure the effectiveness of the educational process for all student types.

### **C- Thinking Skills**

C1- Students develop advanced methods for solving real-life and hypothetical administrative problems.

C2- Create student groups and ask them to solve practical cases and problems.

C3- Find the best ways to communicate information to students.

C4- Provide a detailed and simple explanation of each topic, giving students the opportunity to discuss.

## **Teaching and learning methods**

1- Lecture Method

2- Student Groups

3- Workshops

4- Reports and Studies

5- Case Studies and Discussions

6- Use of Visual Aids and Digital Projectors

## **Evaluation methods**

1- Various types of exams

2-Student feedback (CAT)

3-Facial expressions

4-Learning Matrix

5-Reports and studies

D- General and Transferable Skills (Other skills related to employability and personal development)  
D- General and Transferable Skills (Other skills related to employability and personal development)  
D1- Verbal and Written Communication  
D2- Teamwork, Analysis, and Verification  
D3- Flexibility, Initiative, and Motivation at Work  
D4- Planning, Organization, and Time Management

<b>12.Course structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Intended Learning Outcomes</b>	<b>Unit/Topic</b>	<b>Teaching Method</b>	<b>Assessment Method</b>
1	2	Simple Interest	Daily rate problems, accrued value, present value of capital with simple interest, prepaid and accrued interest, average deposit rate, effective interest rate, types of discount (bank, commercial, rational), net discount value, real discount rate, equivalence of commercial papers, solved exercises	Lecture	Homework Discussion
2	2	Simple Interest		Lecture	Homework Discussion
3	2	Simple Interest		Lecture	Homework Discussion
4	2	Compound Interest	Difference equations, present value with compound interest, deposit duration, equivalence under compound interest, equivalent rates, continuous capitalization and discounting, equivalent continuous rate, solved exercises	Lecture	Homework Discussion
5	2	Compound Interest		Lecture	Homework Discussion
6	2	Compound Interest		Lecture	Homework Discussion
7	2	Annuities	Fixed payments at end/beginning of	Lecture	Homework Discussion

8	2	Annuities	period, perpetual annuity, variable	Lecture	Homework Discussion
9	2	Annuities	payments, qualitative payments, solved exercises	Lecture	Homework Discussion
10	2	Loans	Standard loans (features, repayment methods, amortization schedule), bond loans (features, repayment, amortization), actuarial yield rate, bond collection, solved exercises	Lecture	Homework Discussion
11	2	Loans		Lecture	Homework Discussion
12	2	Loans		Lecture	Homework Discussion
13	2	Investment Profitability	Investment selection, evaluation criteria: Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index	Lecture	Homework Discussion
14	2	Investment Profitability		Lecture	Homework Discussion
15	2	Investment Profitability		Lecture	Homework Discussion

<b>13. Infrastructure</b>	
Required Readings: 1. Core Texts 2. Course Books Other	Arabic sources in the field of finance, accounting and mathematics + foreign sources
Requirements (including, for example, workshops, periodicals, software, and websites)	Workshops in the field of financial and banking markets
Social services (including, for example, guest lectures, vocational training, and field studies)	

<b>14. Acceptance</b>	
Prerequisites	

Minimum number of students	
The largest number of students	

# Baath Party Crimes

## Course Description Template

**Review of the Performance of Higher Education Institutions  
(Academic Program Review)**

### Course Description

**In this course, the student studies the most important topics related to the types of crime, which serve as an introduction to the study of the crimes committed by the political system in Iraq at the time of the dictatorial criminal Saddam Hussein, who was leading his bloody party called the Arab Socialist Baath Party, against the Iraqi people with its three components, Shia, Kurds and Sunnis.**

<b>1. Teaching Institution</b>	Iraq University College
<b>2. University Department/Centre</b>	Accounting Department
<b>3. Course title/code</b>	Baath Party Crimes
<b>4. Programme(s) to which it contributes</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Modes of Attendance offered</b>	Classrooms
<b>6. Semester/Year</b>	First Session 2024 / 2025
<b>7. Number of hours tuition (total)</b>	30

<b>8. Date of production/revision of this specification</b>	1/8/2025
<b>9. Course Administrator Name</b>	Ass. Lecturer Mohammed Hussein Al-Taher
<b>10. Course Objectives</b>	
<ol style="list-style-type: none"> <li>1. Introduce the student to the historical and intellectual background of the Ba'ath Party.</li> <li>2. Explaining the nature of the crimes committed by the Party against individuals and groups.</li> <li>3. Analyze the legal, political and social impact of these crimes.</li> <li>4. Raise awareness of the importance of protecting human rights and prevent the recurrence of such experiences.</li> <li>5. Linking the events of the past with the current reality to build critical thinking among students.</li> </ol>	

<b>11. Learning Outcomes, Teaching, Learning and Assessment Methods</b>
<p><b>A- Knowledge and Understanding:</b> Upon completion of the course, the student is expected to be able to:</p> <ol style="list-style-type: none"> <li>1. Explain the historical and intellectual background of the Baath Party.</li> <li>2. Identify the nature of the crimes and violations committed by the party.</li> <li>3. Understand the local and international legal frameworks in classifying these crimes.</li> <li>4. Explain the impact of crimes on society in the political, social and economic aspects.</li> </ol>
<p><b>B- Subject-specific skills:</b> The student is expected to be able to:</p> <ol style="list-style-type: none"> <li>1. Analysis of legal texts and documents related to the crimes of the Baath Party.</li> <li>2. Classification of crimes (political, social, economic, against humanity).</li> <li>3. Employing legal and human rights concepts in the study of real-life cases of Party crimes.</li> </ol>
<p><b>C. Thinking skills</b></p>

Teaching and learning methods
1 . Lectures. 2 . Homework and exercises.
Evaluation methods
1.Oral Tests 2.Tests (Daily, Weekly, Monthly) 3.Direct Guidance and Discussions 4. Quizzes
D. General and transferable skills (other skills related to employability and personal development)

12.Course Structure					
Evaluation Method	Method of education	Name of Unit or Topic	Required Learning Outcomes	Hours	The week
Daily, weekly, and monthly exams. Pursuit tests and the end of the course.		The crimes of the Baath Party according to the law of the Iraqi Supreme Criminal Court in 2005 and the ,concept definition and		2	1

		sections of the crime			
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Types of International Crimes		2	2
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		The crimes of the Baath regime according to the documentation of the Iraqi Supreme Criminal Court Law in 2005		2	3
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Decisions issued by the Supreme Criminal Court		2	4
Daily, weekly, and monthly exams. Pursuit tests and		Psychosocial Crimes and Their Effects		2	5

the end of the course					
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		The most prominent violations of the Baathist regime in Iraq		2	6
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		The Bloody Regime's Attitude toward Religion		2	7
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Radioactive Pollution and Environmental Pollution Crimes		2	8
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Destruction of towns and villages scorched-) (earth policy		2	9

Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Draining marshes and distorting orchards and agricultural lands		2	<b>10</b>
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		The most important uprisings in the time of the Baathist regime		2	<b>11</b>
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Repression of the Uprisings from the Baathist Regime's Policy		2	<b>12</b>
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		The Baathist regime at the level of international relations		2	<b>13</b>
Daily, weekly, and				2	<b>14</b>

monthly exams. Pursuit tests and the end of the course		The position of international organizations on the Baathist regime in Iraq			
Daily, weekly, and monthly exams. Pursuit tests and the end of the course		Review		2	15

<b>13. Infrastructure</b>	
Required Readings:  <ul style="list-style-type: none"> <li>• Basic Texts</li> <li>• Course Books</li> </ul> Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	

Largest number of students	
----------------------------	--

# Intermediate Accounting 2

## Course Description Template

### Review of the Performance of Higher Education Institutions (Academic Program Review)

#### Course Description

. This course aims to introduce students to the nature of accounting and familiarity with the relevant accounting standards. It focuses on everything related to the accounting of assets and assets and how to evaluate and show them in the statement of financial position...

<b>1. Educational Institution</b>	Iraq University College
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	Intermediate Accounting 2 / 2219 M2
<b>4. Programs he enters</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Available Forms of Attendance</b>	Classrooms
<b>6. Semester/Year</b>	Second Session 2024/2025
<b>7. Number of Hours (Total)</b>	75
<b>8. Date of preparation of this description</b>	1/8/2025
<b>9. Course Administrator Name</b>	Ass. Lecturer Ayat Raad
<b>10. Course Objectives</b>	

1. Enable the student to understand advanced accounting treatments related to the elements of the financial statements
2. Providing the student with the skill of applying accounting standards in practical cases.
3. Introduce the student to how to prepare financial statements in accordance with international standards.
4. Develop the student's ability to analyze and interpret the financial results of companies.
5. Enhancing the professional and ethical aspect of accounting practice.

## 11. Learning Outcomes, Teaching, Learning and Assessment Methods

### A- Knowledge and Understanding

- 1- Theoretical lectures to explain the basic concepts
- 2- Use PowerPoint presentations to simplify theories and processors.
- 3- Provide students with written summaries and lectures to support understanding.

### B- Subject-specific skills :

- 1- Solving accounting problems and exercises during the lecture.
- 2- A practical application to the preparation of journal entries and ledgers.
- 3- Assigning students with weekly practical assignments related to accounting standards.

### C. Thinking skills

Classroom discussions encourage students to think critically about choosing appropriate accounting treatments.

## Teaching and learning methods

- 1-Theoretical Lectures
- 2-Brainstorming Strategy
- 3-Discussion Method

## Evaluation methods

- 1- Daily Tests
- 2- Monthly Exams

3- Final Exams

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

## 12. Course Structure

<b>Evaluation Method</b>	<b>Method of education</b>	<b>Name of Unit or Topic</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
Daily Tests Monthly Exams Final Exams	theoretical	The concept of commodity inventory in industrial and commercial companies	Commodity Inventory Accounting	4	1
Daily Tests Monthly Exams Final Exams	theoretical		Accounting for commodity inventory according to the periodic and continuous inventory system	4	2
Daily Tests Monthly Exams Final Exams	theoretical		Methods of Valuing and Disclosing Commodity Stocks in Financial Statements	4	3

Daily Tests					
Monthly Exams	theoretical	Concept of Investments, Types of Securities	Accounting for Financial Investments	4	4
Final Exams					
Daily Tests					
Monthly Exams	theoretical		Accounting for Investments in Debt Securities	4	5
Final Exams					
Daily Tests					
Monthly Exams	theoretical		Accounting for Investments in Title Deeds	4	6
Final Exams					
Daily Tests					
Monthly Exams	theoretical		Evaluation of the investment portfolio at the end of the period and its disclosure in the financial statements	4	7
Final Exams					
Daily Tests					
Monthly Exams	theoretical		First Monthly Exam	4	8
Final Exams					
Daily Tests					
Monthly Exams	theoretical		Accounting for fixed assets, the concept of fixed assets, their characteristics	4	9
Final Exams					

Daily Tests Monthly Exams Final Exams	theoretical		Methods of obtaining fixed assets	4	10
Daily Tests Monthly Exams Final Exams	theoretical		Extinction of ,Fixed Assets Methods of Calculating Extinction and Proving it in Records	4	11
Daily Tests Monthly Exams Final Exams	theoretical		Reduction of fixed assets and methods of disposal of fixed assets	4	12
Daily Tests Monthly Exams Final Exams	theoretical	Concept of intangible assets and methods of obtaining intangible assets, amortization calculation and accounting treatment	Accounting for Intangible Assets	4	13
Daily Tests Monthly Exams Final Exams	theoretical		Accounting for ,current liabilities contingent liabilities	4	14
Daily Tests Monthly Exams	theoretical		Second Monthly Exam	4	15

Final Exams					
-------------	--	--	--	--	--

<b>13. Infrastructure</b>	
Required Readings: <ul style="list-style-type: none"> <li>• Basic Texts</li> <li>• Course Books</li> </ul> Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
Largest number of students	

# Government Accounting(2)

## Course Description Template

### Review of the Performance of Higher Education Institutions (Academic Program Review)

#### Course Description

This course description provides a brief summary of the most important course characteristics and learning outcomes expected of the student to achieve, demonstrating whether they have made the most of the available learning opportunities. It must be linked to the description of the program

1. Educational Institution	Iraq University College
2. University Department/Center	Accounting Department
3. Course Name/Code	م ح ك 2 2220 Government Accounting
4. Programs he enters	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
5. Available Forms of Attendance	Classrooms
6. Semester/Year	Second Course/2024-2025
7. Number of Hours (Total)	60
8. Date of preparation of this description	1/8/2025
9. Course Administrator Name	Ass. Lecturer Zein El-Din Mohamed Hassan
10. Course Objectives	

1. Providing students with the most important principles and fundamentals of government accounting
2. Providing the student with how to apply government accounting in government units
3. Introducing government accounting and explaining its importance in developing a theoretical and practical framework for its use.
4. Teaching students how to apply the government accounting system and recording financial transactions in accounting records
5. Strengthening the student's skills in preparing financial statements and statements attached to them in government units.

## 11. Learning Outcomes, Teaching, Learning and Assessment Methods

### **A- Knowledge and Understanding**

- 1- Introducing government accounting as the science and art of recording financial transactions in the records.
- 2- Introducing accounting as an accounting information system.
- 3- Record daily entries in accounting records.
- 4- Posting financial transactions to the professor's register.
- 5- Classifying, categorizing, and summarizing accounts.
- 6- Prepare the trial balance.

### **B- Subject-specific skills**

- 1- Confirm financial operations in the general journal and professor's record.
- 2- Introducing the accounting cycle and the accounts of income and expenses.
- 3- Processing cash in the fund and cash in banks.
- 4- The Role of Auditing and Auditing Accounting Records

### **C. Thinking skills**

- 1- The student's participation in the lecture.
- 2- Participation of the student in the activities of the college.
- 3- The student listens to the teacher's explanation.
- 4- The student's interest in the lecture and his interaction.

## Teaching and learning methods

Classroom interaction with its sub-skills such as: (preparation, introduction, using questions, reinforcement, silence, containment and follow-up, teaching methods)

### Evaluation methods

Tests are one of the most important means of evaluation in educational institutions, in addition to direct evaluation between the teacher and the student, because they help the teacher to identify the weaknesses and strengths in the performance of his work.

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

- 1- Developing the student's mental abilities through participation.
- 2- Developing the student's skill abilities through practical assignment.
- 3- Dealing with online media.
- 4- Communicating with students and solving their problems related to the subject through a personal interview

## 12. Course Structure

Evaluation Method	Method of education	Name of Unit or Topic	Required Learning Outcomes	Hours	The week
Oral exams Daily Questions	Theoretical Lectures Case Study discussion	The Origin and Development of Accounting	Student understanding of the lesson	4	1
Oral exams Daily Questions	Theoretical Lectures Case Study	Concept and Definition of Government Accounting	Student understanding of the lesson	4	2

	discussion				
Oral exams Daily Questions	Theoretical Lectures Case Study discussion	Government Accounting Objectives	Student understanding of the lesson	4	3
Oral exams Daily Questions	Theoretical Lectures Case Study discussion	Characteristics and Uses of Government Accounting	Student understanding of the lesson	4	4
Oral exams Daily Questions	Theoretical Lectures Case Study discussion	Familiarity with the Law of the General Administration of the Iraqi State and its Concept	Student understanding of the lesson	4	5
Oral exams Daily Questions	Theoretical Lectures Case Study discussion	Scope of application of government accounting	Student understanding of the lesson	4	6
Oral exams Daily Questions	Theoretical Lectures Case Study discussion	Comparison between Government Accounting and Financial Accounting	Student understanding of the lesson	4	7
Oral exams Daily Questions	Theoretical Lectures Case Study discussion	Similarities between Government Accounting and Financial Accounting	Student understanding of the lesson	4	8

Oral exams Daily Questions	Theoretical Lectures Case Study discussion	Sources of Spending Capacity for Government Units	Student understanding of the lesson	4	9
Oral exams Daily Questions	Theoretical Lectures Case Study discussion	Capital Theory and Government Unit Resource Theory	Student understanding of the lesson	4	10
Oral exams Daily Questions	Theoretical Lectures Case Study discussion	The Theory of Allocated Funds and the Theory of Legal Personality	Student understanding of the lesson	4	11
Oral exams Daily Questions	Theoretical Lectures Case Study discussion	Characteristics of the State Budget	Student understanding of the lesson	4	12
Oral exams Daily Questions	Theoretical Lectures Case Study discussion	Implementation of the General Budget and the Importance of Commitment to it	Student understanding of the lesson	4	13
Oral exams Daily Questions	Theoretical Lectures Case Study discussion	Divisions of the State General Budget	Student understanding of the lesson	4	14

Oral exams	Theoretical Lectures	Funding Procedures	Student understanding of the lesson	4	15
Daily Questions	Case Study discussion				

<b>13. Infrastructure</b>	
Required Readings: <ul style="list-style-type: none"> <li>• Basic Texts</li> <li>• Course Books</li> </ul> Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (e.g. guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
Largest number of students	

# Non-Profit Units Accounting

## Course Description Template

### Review of the Performance of Higher Education Institutions (Academic Program Review)

#### Course Description

Non-profit accounting units are of great importance in solving and addressing social and economic problems, finding solutions to those problems economically, eradicating poverty, as well as economic stability among the members of the society to close the economic benefit by providing subsidies and grants to legal entities.

<b>1. Educational Institution</b>	Iraq University College
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	Non-Profit Accounting Units / 2221 م و غ
<b>4. Programs he enters</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Available Forms of Attendance</b>	Classrooms
<b>6. Semester/Year</b>	First Session 2024 / 2025
<b>7. Number of Hours (Total)</b>	45
<b>8. Date of preparation of this description</b>	1/8/2025
<b>9. Course Administrator Name</b>	Dr. Najm Al-Din Abdullah Najm
<b>10. Course Objectives</b>	

- 1- Introduce the student to the concept of non-profit units, their characteristics, and their fields of work (e.g., associations, charitable institutions, government agencies).
- 2- Providing the student with knowledge of the accounting systems of non-profit units and distinguishing between them and the for-profit units.
- 3- Enable the student to prepare financial statements and reports according to the nature of non-profit units and in accordance with international standards.
- 4- Developing the student's skill in recording and processing financial transactions related to finances, grants, donations, and service activities

## 11. Learning Outcomes, Teaching, Learning and Assessment Methods

### A- Knowledge and Understanding:

- 1- Identify the concept of non-profit accounting units.
- 2- Identify the nature of activities Non-profit accounting units

### B- Subject-specific skills:

- 1- Providing accounting treatments related to non-profit accounting topics
- 2- Identify the activities of non-profit organizations

### C. Thinking skills

- 1- Providing accounting treatments related to non-profit accounting topics
- 2- Identify the activities of non-profit organizations

## Teaching and learning methods

- 1- Explain
- 2- Brainstorming
- 3- Dialogue and discussion
- 4- References and Sources
- 5- Use of modern teaching methods
- 6- Assigning Research Papers to Students

## Evaluation methods

- 1.Oral Tests
- 2.Tests (Daily, Weekly, Monthly)
- 3.Direct Guidance and Discussions
4. Quizzes

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

## 12. Course Structure

<b>Evaluation Method</b>	<b>Method of education</b>	<b>Name of Unit or Topic</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
Oral questions and daily and periodic tests	Lectures, Discussions and Case Solving	The Concept, Types and Characteristics of Non-Profit Units	,Cognitive Skillful, and Emotional Domain	3	1
Oral questions and daily and periodic tests	Lectures, Discussions and Case Solving	Accounting Foundations of Non-Profit Units	,Cognitive Skillful, and Emotional Domain	3	2
Oral questions and daily and periodic tests	Lectures, Discussions and Case Solving	Accounting Standards Non-Profit Units	,Cognitive Skillful, and Emotional Domain	3	3
Oral questions and daily and	Lectures, Discussions and Case Solving	Foundations of Proof, Measurement and Disclosure	,Cognitive Skillful, and Emotional Domain	3	4

periodic tests		of Non-Profit Unit Operations			
Oral questions and daily and periodic tests	Lectures, Discussions and Case Solving	Concept and Structure of the Accounting System for Non-Profit Units	,Cognitive Skillful, and Emotional Domain	3	<b>5</b>
Oral questions and daily and periodic tests	Lectures, Discussions and Case Solving	Concept and Structure of the Accounting System for Non-Profit Units	,Cognitive Skillful, and Emotional Domain	3	<b>6</b>
Oral questions and daily and periodic tests	Lectures, Discussions and Case Solving	Concept, characteristics and foundations of the preparation of final accounts	,Cognitive Skillful, and Emotional Domain	3	<b>7</b>
Oral questions and daily and periodic tests	Lectures, Discussions and Case Solving	Accounting Treatments for the Liquidation of Partnership Companies	,Cognitive Skillful, and Emotional Domain	3	<b>8</b>
Oral questions and daily and periodic tests	Lectures, Discussions and Case Solving	First Month Review and Exam	,Cognitive Skillful, and Emotional Domain	3	<b>9</b>
Oral questions and daily and	Lectures, Discussions and Case Solving	Concept and Accounting System in Associations,	,Cognitive Skillful, and Emotional Domain	3	<b>10</b>

periodic tests		Clubs and Syndicates			
Oral questions and daily and periodic tests	Lectures, Discussions and Case Solving	Accounting Treatments in Associations and Clubs	,Cognitive Skillful, and Emotional Domain	3	<b>11</b>
Oral questions and daily and periodic tests	Lectures, Discussions and Case Solving	Final Accounts and Balance Sheets of Associations, Clubs and Syndicates	,Cognitive Skillful, and Emotional Domain	3	<b>12</b>
Oral questions and daily and periodic tests	Lectures, Discussions and Case Solving	Accounting in the hotel industry	,Cognitive Skillful, and Emotional Domain	3	<b>13</b>
Oral questions and daily and periodic tests	Lectures, Discussions and Case Solving	Financial Statements in Government Hotel Activity	,Cognitive Skillful, and Emotional Domain	3	<b>14</b>
Oral questions and daily and periodic tests	Lectures, Discussions and Case Solving	Comprehensive Review and Second Month Exam	,Cognitive Skillful, and Emotional Domain	3	<b>15</b>

### 13. Infrastructure

<p>Required Readings:</p> <ul style="list-style-type: none"> <li>• Basic Texts</li> <li>• Course Books</li> </ul> <p>Other</p>	<p>Non-Profit Units Accounting Book</p> <p>Accounting Book, Non-Profit Units, A.M.D. Aqeel Dakhil + Assoc. Prof. Dr. Waad Hadi</p> <p>Nonprofit Accounting by Michael Grant This book is an important reference for understanding accounting in nonprofits. Covers core topics such as financial statement analysis, cost management, and budgets</p>
<p>Requirements (including e.g. workshops, periodicals, software, websites)</p>	<p>Special requirements (including e.g. e-lectures, scientific journals, and researchers' websites)</p>
<p>Social services (including for example guest lectures, vocational training, field studies)</p>	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
Largest number of students	

# Accounting in English2

## Course Description Template

### Review of the Performance of Higher Education Institutions (Academic Program Review))

#### Course Description

**This course covers advanced topics in accounting, with a focus on fixed assets (real estate, machinery, and equipment), depreciation methods, inventory valuation, receivables, investments (stocks and bonds), and shareholders' equity. The course also includes practical exercises to enhance the understanding and application of modern accounting standards. The course aims to provide the student with the necessary knowledge and skills to prepare and process financial statements in accordance with accounting principles and standards**

<b>1. Educational Institution</b>	Iraq University College
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	Accounting in English 2 / 2224 M of 2
<b>4. Programs he enters</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Available Forms of Attendance</b>	Classrooms
<b>6. Semester/Year</b>	Second Session 2024/2025
<b>7. Number of Hours (Total)</b>	60
<b>8. Date of preparation of this description</b>	1/8/2025

<b>9. Course Administrator Name</b>	Ass. Lecturer  Ayat Raad
-------------------------------------	--------------------------------

<b>10. Course Objectives</b>
------------------------------

- |  |
|--|
| <ol style="list-style-type: none"> <li>1. Introduce the student to the theoretical and practical foundations of fixed asset accounting and depreciation methods.</li> <li>2. Enable the student to understand and apply inventory valuation methods (FIFO, LIFO, W.A.).</li> <li>3. Developing the student's ability to process receivables and investments of various kinds.</li> <li>4. Enhance the student's skill in analyzing and processing equity accounts and dividend policies.</li> <li>5. Developing the student's ability to link the theoretical aspect with the practical application through exercises and practical cases</li> </ol> |
|--|

<b>11. Learning Outcomes, Teaching, Learning and Assessment Methods</b>
---

**A- Knowledge and Understanding:**

- 1- Understand concepts related to fixed assets and methods of consumption.
- 2- Understand the different inventory valuation methods and their implications for financial statements.
- 3- Understand the accounting treatments of receivables and investments (stocks and bonds).
- 4- Identify the components of shareholders' equity and dividend distribution policies.

**B- Subject-specific skills:**

- 1- Ability to analyze financial results resulting from different valuation and consumption methods.
- 2- Critical thinking in choosing the most appropriate accounting treatment for the situation.
- 3- Compare alternatives to accounting policies and evaluate their impact on financial statements.

**C. Thinking skills**

- 1- Ability to analyze financial results resulting from different valuation and consumption methods.

- 2- Critical thinking in choosing the most appropriate accounting treatment for the situation.
- 3- Compare alternatives to accounting policies and evaluate their impact on financial statements.

### Teaching and learning methods

- 1 . Lectures.
- 2 . Homework and exercises.

### Evaluation methods

- 1.Oral Tests
- 2.Tests (Daily, Weekly, Monthly)
- 3.Direct Guidance and Discussions
- 4. Quizzes

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

## 12. Course Structure

Evaluation Method	Method of education	Name of Unit or Topic	Required Learning Outcomes	Hours	The week
Daily, weekly, and monthly exams. Pursuit tests and the end	1-Theoretical	Accounting for Property. Plant, Equipment		8	1

of the course.	2-Global Strategy Discussion-3				
Daily, weekly, and monthly exams. Pursuit tests and the end of the course	1-Theoretical  2-Storming  Discussion-3	Practices		8	2
Daily, weekly, and	1-Theoretical	Depreciation Accounting		8	3



	Discussion-3				
Daily, weekly, and monthly exams. Pursuit tests and the end of the course	1-Theoretical  2-Brainstorming  Discussion-3	Inventory valuation: Cost basis approach		8	5
Daily, weekly, and monthly	1-Theoretical	Explanation of (FIFO, LIFO, W.A) Methods		8	6



	Discussion-3				
Daily, weekly, and monthly exams. Pursuit tests and the end of the course	1-Theoretical  2-Storming  Discussion-3	Accounts Receivable		8	8
Daily, weekly, and monthly exams. Pursuit	1-Theoretical	Practices		8	9



Daily, weekly, and monthly exams. Pursuit tests and the end of the course	1-Theoretical  2-Storming  Discussion-3	Accounting For investment (Debt investment)		8	<b>11</b>
Daily, weekly, and monthly exams. Pursuit tests and the end	1-Theoretical	Practices		8	<b>12</b>



Daily, weekly, and monthly exams. Pursuit tests and the end of the course	1-Theoretical  2-Storming  Discussion-3	Dividends policy		8	14
Daily, weekly, and monthly exams. Pursuit tests and the end	1-Theoretical	Practices		8	15

of the course	2-Storming  Discussion-3				
---------------	--------------------------------	--	--	--	--

<b>13. Infrastructure</b>	
Required Readings: <ul style="list-style-type: none"> <li>• Basic Texts</li> <li>• Course Books</li> </ul> Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	

Largest number of students	
----------------------------	--

# Second Session

## Accounting Operations Research

### Course Description Template

#### Review of the Performance of Higher Education Institutions (Academic Program Review)

#### Course Description

This course description provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, demonstrating whether he has made the most of the available learning opportunity, and it should be linked to the program description.

<b>1. Educational Institution</b>	Iraq University College
<b>2. University Department/Center</b>	Accounting Department
<b>3. Course Name/Code</b>	English Accounting Operations Research 2223 مبع
<b>4. Programs he enters</b>	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
<b>5. Available Forms of Attendance</b>	Came
<b>6. Semester/Year</b>	Second Semester \ 2024-2025
<b>7. Number of Hours (Total)</b>	45 watches ( 3 × 15 )
<b>8. Date of preparation of this description</b>	1/8/2025
<b>9. Course Administrator Name:</b>	CPA . Dr : Mahmoud Taha AL Mansour

## 10. Course Objectives

- 1- Introducing the student to the concept of operations research and how to find solutions to economic problems.
- 2- Teaching the student important topics in production planning and optimal allocation of available resources.
- 3- Teaching the student how to build linear programming models, transportation models, customization models, business network models, and methods of solving these models.

## 11. Learning Outcomes, Teaching, Learning and Assessment Methods

### A- Knowledge and Understanding:

- 1 . Enable students to know the basic concepts of operations research
2. Teaching the student the construction of linear programming, how to formulate it, and methods of solving it to reach the optimal solution.
3. How to build transportation models and find the optimal solution to get the lowest transportation cost.
4. Learn to build customization models and solve them to find the best customization.
5. Building business network models for projects to reach the best completion period.

### B- Skills related to the subject:

- 1 . Practical Applications.
- 2 . Formulating industrial and economic problems in a mathematical manner facilitates the process of reaching the optimal solution.
- 3 . Reaching the optimal and lowest cost solution to transportation problems.
- 4 . Address customization and project networking problems to reach the optimal solution.

### C. Thinking Skills:

## Teaching and learning methods

Collaborative Learning: Dividing students into small groups for discussion and reporting.

Face-to-face learning: lectures.

E-Learning: Using E-Learning Platforms.

Hybrid Learning: Integration of E-Learning and Face-to-Face.

**Evaluation Methods:**

Daily Preparation , Participations, Daily Exams & Reports = 10

Monthly Exam = 30

End of course exam = 60

**D. General and Transferable Skills (Other Skills Related to Employability and Personal Development):**

**12. Course Structure**

<b>Evaluation Method</b>	<b>Method of education</b>	<b>Name of Unit or Topic</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
COB Exams, Participations	Lectures , Student Participation	Process Research Concepts, Basic Assumptions of Linear Programming, Examples of Problem Formulation Using Linear Programming Models	Enable the student to know the basic concepts of the operations research course	3	1

Daily COB Exams, and Participations	Lectures, Participation of Students in Solving Exercises and Examples	Methods of Solving Mathematical Models of Linear Programming, Graphical Method, Simplified Method.	Extracting results that contribute to supporting the optimal decision	3	2
COB Exams, Participations	Lectures , Student Participation	Converting the initial linear model to binary	Enable students to formulate a linear programming problem	3	3
Daily Exams, Participations	Lectures, discussion of solving exercises and examples	Legal Formula for Linear Programming	Students are introduced to the legal formula of linear programming	3	4
Daily Exams, Participations	Lectures , Student Participation	Standard Format of Linear Programming Model	Students are introduced to the standard form of the linear programming model	3	5
Paper Exam , Evaluation of Reports		First Month Exam		3	6
Koz exam. Posts	Lectures , Student Participation	Transportation Models, North Corner Method	Introducing the student to the ,transfer forms the North Corner method	3	7
Daily Exam, Participation	Lectures , Student Participation	Less expensive method,	Learn a Less Expensive Method, Vogel's	3	8

		approximate Vogel method	Approximate Method		
Daily Exam, Participation	Lectures , Student Participation	Other examples and solved exercises on the previous three methods of transport models	Introducing students to how to solve transportation problems to reach the optimal solution	3	9
Daily Exam, Posts & Interactions	Lectures , Posts	Business Network, Critical Path Method	Students learn how to use mathematical modeling for operations research in project management and implementation	3	10
Koz Exam, Posts & Interactions	Lectures , Posts	The Burt Method	Students learn how to determine the optimal time for the implementation of the project	3	11
Daily Exam, Participation	Lectures , Student Participation	The best solution to the problems of transportation, the second method (multiplie factors).	Introducing students to how to solve linear programming problems to reach the optimal solution.	3	12
Daily Exam, Participation	Lectures , Posts	Customization Model, Formulation of Customization Mathematical Style, Solution of Customization	Enable students to know the customization models and the mathematical	3	13

		Models in Compliance Method	style of customization		
Daily Exam, Participation	Lectures , Posts	Solving customization models in the Hungarian way	Teach students to solve the Hungarian method customization model Examples and solutions	3	14
		Second Course Exam		3	15

### 13. Infrastructure

<p>Required Readings:</p> <ul style="list-style-type: none"> <li>• Basic Texts</li> <li>• Course Books</li> </ul> <p>Other</p>	<p><b>Learning and Teaching Resources:</b>  Introduction to Operations Research \ Part One \ Authorship of Dr. Hamdi Taha \ Arabization of Dr. Ahmed Hussein Ali .  \ Course Books : Operations Research Written by Adnan Shamkhi , Dhawia Salman . Operations Research in Concept and Application. First Edition, Memory Library, Baghdad, Written by Al-Shammarti, Hamed  2010  Recommended Scientific Books and :References (Scientific Journals, Reports) TAHA,A , HAMDY (2007 ) , Operations Research , An Introduction Research published in prestigious academic journals.  Electronic References: Internet Sites  •</p>
--	---

Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
Largest number of students	

# Public Finance

## Course Description Template

### Review of the Performance of Higher Education Institutions (Academic Program Review))

#### Course Description

The course examines the role of the state in managing financial resources through public revenues and expenditures, and analyzes the public budget as a tool for fiscal policy, with a focus on the issues of deficit and public debt and their impact on economic stability and development.

1. Educational Institution	Iraq University College
2. University Department/Center	Accounting Department
3. Course Name/Code	Public Finance/2222 م مع
4. Programs he enters	Project of Developing and Updating the Curricula of the Faculty of Business and Economics in Iraqi Universities – Bachelor of Accounting
5. Available Forms of Attendance	Classrooms
6. Semester/Year	Second Session 2024/2025
7. Number of Hours (Total)	30
8. Date of preparation of this description	1/8/2025
9. Course Administrator Name	Ass. Lecturer Noor Majid
10. Course Objectives	

1. Introduce the student to the concept of public finance and its role in managing public resources and achieving economic and social stability.
2. Enable the student to understand the tools of public revenues and expenditures and their impact on economic activity.
3. Providing students with the ability to analyze public budgets and methods of preparing and financing them.
4. Developing the student's awareness of the relationship between fiscal policy and macroeconomic policy.
5. Enhance the student's ability to evaluate fiscal policies in terms of efficiency and fairness.

## 11. Learning Outcomes, Teaching, Learning and Assessment Methods

### A- Knowledge and Understanding

- 1- Familiarity with the basic concepts of public finance (revenues, expenditures, deficits, public debt, budget)
- 2- Understand the theoretical foundations of the distribution of financial resources and their impact on economic growth and social justice.
- 3- Understanding the role of the state in economic activity through fiscal policy tools

### B- Subject-specific skills

- 1- The ability to analyze the items of the general budget and interpret their economic implications.
- 2- Using financial instruments to estimate the macroeconomic effects of expenditures and revenues.
- 3- Apply the theoretical concepts of public finance to contemporary financial issues.

### C. Thinking skills

- 1- Developing critical thinking skills in evaluating fiscal policies and their impact on social justice
- 2- Ability to formulate innovative solutions to address deficit and public debt problems.
- 3- Develop comparative analysis skills between different financial systems

## Teaching and learning methods

1-Theoretical Lectures 2-Brainstorming Strategy 3-Discussion Method
<b>Evaluation methods</b>
1- Daily Tests 2- Monthly Exams 3- Final Exams
<b>D. General and transferable skills (other skills related to employability and personal development)</b>

<b>12. Course Structure</b>					
<b>Evaluation Method</b>	<b>Method of education</b>	<b>Name of Unit or Topic</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
Daily Exams Monthly Exams Final Exams	theoretical	Scope of Public Finance	The nature of public needs and the way they are satisfied with public needs and special needs Excellence in public and private finance Elements of public finance	2	<b>1</b>
Daily Exams Monthly Exams Final Exams	theoretical	General Budget	The development of the concept of public finance, public expenditures, public revenues	2	<b>2</b>
Daily Exams Monthly Exams	theoretical	Fiscal Policy	:Functional Concept Financial Tourism	2	<b>3</b>

Final Exams			Financial, Neutral) (and Compensated		
Daily Exams Monthly Exams Final Exams	theoretical	Overhead	The nature of public expenditures, the meaning of public expenditure and its elements	2	4
Daily Exams Monthly Exams Final Exams	theoretical	Overhead Limits/Overhead Images		2	5
Daily Exams Monthly Exams Final Exams	theoretical	The phenomenon of increasing public expenditures	Economic Impacts of Public Expenditures	2	6
Daily Exams Monthly Exams Final Exams	theoretical	General Revenue	Public Economy Surplus Public Revenue Pictures	2	7
Daily Exams Monthly Exams Final Exams	theoretical	State Revenues from the Domain	Drawing	2	8

Daily Exams Monthly Exams Final Exams	theoretical	General Theory of Taxation	The meaning of the tax and its .characteristics	2	<b>9</b>
Daily Exams Monthly Exams Final Exams	theoretical	Tax Division, Tax Rate, Economic Effects of Taxes		2	<b>10</b>
Daily Exams Monthly Exams Final Exams	theoretical	Public Loans		2	<b>11</b>
Daily Exams Monthly Exams Final Exams	theoretical	Public Budget and Balance Strategies	Definition of the .general budget	2	<b>12</b>
Daily Exams Monthly Exams Final Exams	theoretical	The importance of the general budget and its role in modern finance		2	<b>13</b>
Daily Exams Monthly Exams Final Exams	theoretical	General Budget Rules		2	<b>14</b>

Daily Exams Monthly Exams Final Exams	theoretical	The Role of Public Budget/Public Policy	Stages of the General Budget	2	<b>15</b>
---	-------------	---	------------------------------	---	-----------

<b>13. Infrastructure</b>	
Required Readings: <ul style="list-style-type: none"> <li>• Basic Texts</li> <li>• Course Books</li> </ul> Other	
Requirements (including e.g. workshops, periodicals, software, websites)	
Social services (including for example guest lectures, vocational training, field studies)	

<b>14. Acceptance</b>	
Prerequisites	
Minimum number of students	
Largest number of students	

## English language2

<b>1-Course Name:</b>
English language
<b>2-Course Code:</b>
<b>3- Semester / Year:</b>
Semester 2 / 2024-2025
<b>4-Description Preparation Date:</b>
<b>5-Available Attendance Forms:</b>
Classrooms
<b>6-Number of Credit Hours (Total)/ Number of Units (Total)</b>
30
<b>7-Course administrator's name (mention all, if more than one name)</b>
Dr. Salman Dawood
<b>8-Course Objectives</b>
demonstrate how English is used in real life situations, thus, enabling learners to use it in meaningful contexts and the topics have been carefully selected to motivate learners and stimulate Learning
<b>9-Teaching and Learning Strategies</b>

1- Method of the lecture/method of questioning and discussion.

2- Using the dialog & conversations to enrich their ability of speaking

10-Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject Name	Learning method	Evaluation method
1	2		Auxiliary verbs	Recognition of the alphabet marks and Q1-Q2	Quiz 1 including putting words in order.
2	2		Present fenses	Word order tasks according to the Vo use  With reference to Q1 and Q2 of the 8Qs table.	Checking the A(A1,A2,A3); B; C.  When no Vo is used, the sentence is marked null/0. The processes of re-arrngemet and 'not' insertion
3	2		Past tenses	Drawing tables and trees for:  Q1 & Q2the Operatorr Vo Tree	1- Box Filling  2- Gap fillingA  Dictation Test

4	2		Modal verbs (1)- obligation and Permission	1-Tips for recognizing sentences using the SVO pattern  2- Presentation of Q5-Q6 as examples of the substitution process.	1- Having an hour of Flipped Classroom teaching.  2- Making Q1- Q6)from 16 SVO statements.
5	2		Future forms	1-Tips for recognizing sentences using the SVO pattern  2- Presentation of Q5-Q6 as examples of the substitution process.	1- Having an hour of Flipped Classroom teaching.  2- Making Q1- Q6)from 16 SVO statements.
6	2		Questions with like	1-Tips for recognizing sentences using the SVO pattern  2- Presentation of Q5-Q6 as examples of the substitution process.	1- Having an hour of Flipped Classroom teaching.  2- Making Q1- Q6)from 16 SVO statements.
7	2		Present Perfect	The processes of substitution and re-arrangement are applied even when other QWs	Quizsome 2:  Making other examples of Q7 from some

				such as How, where, when, Why, and who(m) and the like are used.	additional statements.
<b>8</b>	2		Review	The processes of substitution and re-arrangement are applied even when other QWs such as How, where, when, Why, and who(m) and the like are used.	Quizsome 2:  Making other examples of Q7 from some additional statements.
<b>9</b>	2		Conditionals	The need-based method or technique paves the way for studying ‘ the financial ratios’ by producing examples of the FAQ. That is, Q7..	A team work is called for by having two or more teams to compete with each other or with one another.
<b>10</b>	2		Modal verbs (2)-probability	The need-based method or technique paves the way for studying ‘ the financial ratios’ by producing examples of the	A team work is called for by having two or more teams to compete with each other or with one another.

				FAQ. That is, Q7..	
<b>11</b>	2		Present Perfect Continuous	Non-verbal means are sometimes used to save time and efforts. E.g., tables and a family trees are needed.	- Evaluation can be done by means of  3- Gap filling work  4- Dictation Test  Cloze test , etc.
<b>12</b>	2		Indirect questions	Non-verbal means are sometimes used to save time and efforts. E.g., tables and a family trees are needed.	- Evaluation can be done by means of  5- Gap filling work  6- Dictation Test  Cloze test , etc.
<b>13</b>	2		Reported speech	1-Tips for recognizing sentences using the SVO pattern  2-Drawing Vo classification tree..	1- Having an hour of Flipped Classroom teachinExam Instructions.  Quiz 3 (including translation).

				3- It's time for translation .	
14	2		Review	1-Tips for recognizing sentences using the SVO pattern  2-Drawing Vo classification tree..  3- It's time for translation .	1- Having an hour of Flipped Classroom teachinExam Instructions.  Quiz 3 (including translation).
15	2		Final exam		

### 11-Course Evaluation

- 1- Conducting theoretical tests, oral and written/daily/monthly/final
- 2- Conducting tests, oral and written/monthly/final

### 12-Learning and Teaching Resources

<b>Required textbooks (curricular books any)</b>	New headway beginner students' book
<b>Main references (sources)</b>	
<b>Recommended books and references (scientific journals, reports....)</b>	
<b>Electronic References, Websites</b>	

