

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



**Academic Program
and Course
Description Guide
For Department of
Accounting 2024-
2025**

Introduction:

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

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

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

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

Concepts and terminology:

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

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

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

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

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

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

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

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

Academic Program Description Form

University Name: .. **Kufa**.....

Faculty/Institute: ***Faculty of Administration and Economics***

Scientific Department: ***Accounting***

Academic or Professional Program Name:

Final Certificate Name: **Bachelors in accounting sciences**

Academic System: **Bachelors in accounting sciences**

Description Preparation Date: **7/3/2024**

File Completion Date: **quarterly**



Signature: Dr Hatem Karim Al-Mamouri

Head of Department Name:

Date: 10/3/2024



Signature: DR. Hayder Mursedi

Scientific Associate Name:

Date: 10/3/2024

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date: 10/3/2

Signature:



Approval of the Dean

Dr. Haider Jassim Al-Jubouri

1. Program Vision

The Accounting Department seeks to prepare specialized financial accounting cadres capable of serving the community and providing students with knowledge in the financial and economic fields.

2. Program Mission

Working to meet one of the most important goals on which the college was founded, which is to qualify the student academically and scientifically in a way that is fully consistent with the requirements of the labor market in particular and directly.

Working to provide a distinguished educational environment and for professors and teachers to carry out scientific research Providing services to the community by providing financial and accounting cadres and supplying them in various state departments.

3. Program Objectives

Preparing the student to meet the requirements and needs of the labor market in its various sectors.

Creating a conscious generation capable of confronting the phenomenon of administrative corruption.

Providing the student with the moral values that are required to be adhered to when practicing functional work.

Interesting contribution, along with other sciences, to community service and addressing the problems it faces.

Providing scientifically qualified cadres in the field of scientific and academic research.

Providing consulting services to multiple parties.
Preparing professionally qualified cadres to address environmental problems and calculate their costs.

4. Program Accreditation

nothing

5. Other external influences

Central admission/lack of sufficient classrooms/economic and security conditions

6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	4	8	7%	The second stage
College Requirements				Only in the first stage, it is within the path of Bologna
Department Requirements	40	134	79%	The third and fourth stage
Summer Training				The third stage only
Other				

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

7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
the second	1212 م مت ١	Intermediate Accounting (1)	2	3
the second	1213 م حك ١	Government Accounting (1)	2	2

the second	1214م من ١	(1)E Accounting	2	2
the second	1215م تس	Marketing and e-commerce		3
the second	1216م قع	Business Law		2
the second	1217م تح	computer accounting applications	2	2
the second	1218م ر ع ٢	General Mathematics (2)		2
the second	2219م مت ٢	Intermediate Accounting 2	2	3
the second	2220م حك ٢	Government Accounting 2	2	2
the second	2221م و غ	Accounting for non-profit units		3
the second	2222م مع	public finance		2
the second	2223م بح	accounting operations research in English		3
the second	2224م من ٢	English 2. Accounting	2	2
the second		English 2		2
the second		Baath Party crimes		2
the third	1325م مك ١	cost accounting (1)	2	3
the third	1326م مش	Corporate Accounting	2	3
the third	1327م نظ ١	unified accounting system (1)		3
the third	1328م مض	Tax Accounting		3
the third	1329م تق	financial statement analysis in English		2
the third	1330م شا	Accounting for financial facilities		2
the third	2331م قد	Advanced Financial Accounting	2	3
the third	2332م مص	natural resource accounting	2	2
the third	2333م نظ ٢	Unified Accounting System 2		3
the third	2334م مك ٢	cost accounting 2	2	3
the third	2335م ر ق	Audit and control		3
the third	2336م تد	accounting training	4	
the third		English 3		2
Fourth	1437م كم ١	(1) Advanced cost accounting in English	2	3
Fourth	1438م خص	Specialized accounting systems	2	2
Fourth	1439م تد	international auditing standards		2
Fourth	1440م ا د ١	Management Accountancy E (1)	2	3
Fourth	1441م دو	international accounting		2
Fourth	1442م هج	Research methodologies and ethics		2

Fourth	2443م اد ٢	management accounting in English 2	2	3
Fourth	2444م كم ٢	advanced cost accounting in English 2	2	3
Fourth	2445م اغ	International Financial Reporting Standards		2
Fourth	2446م ظر	accounting theory		3
Fourth	2447م ظم	accounting information systems		3
Fourth		English 4		2
Fourth	2448م حث	Graduation research project	2	

8. Expected learning outcomes of the program

Knowledge

- | | |
|---|--|
| A1. Helping the student to develop his abilities and contribute to society as a professional and qualified. | |
| A2- Prepares the student for the labor market with self-confidence and problem-solving skills. | |
| A3 - Preparing the graduate who is able to contribute and play an active role in the industrial, commercial, academic and other fields. | |
| A4- Enabling the graduate to adapt to developments in the labor market in the field of specialization | |
| A5 - Preparing the graduate and enabling him to use tools, software and other techniques related to accounting and modern technology | |
| A6 - Develop students' research skills | |

Skills

- | | |
|---|--|
| B1 - Learning and conducting accounting analyzes of economic problems and phenomena. | |
| B2 - The ability to employ accounting information to rationalize decisions. | |
| B3 - Empowering the student with the ability to monitor and evaluate performance. | |
| B-4 The ability to diagnose cases of financial and administrative corruption and find appropriate treatments for aim. | |
| B 5- Providing accounting advice to various parties. | |
| B 6- Contribute to calculating the costs of proposed projects and economic feasibility studies. | |
| B 7- Employing skills in writing the graduation thesis | |

Ethics

- | | |
|--|--|
| C1- Convert quantitatively measured economic events and transactions into accounting operations. | |
| C2- Achieving harmony between accounting norms and rules, and the applicable laws and regulations. | |
| C3 - Processing data and transforming it into information useful in making decisions. | |

C4- Research and investigate manifestations of corruption and financial.	
C 5- The ability to discover and identify accounting problems and seek to address	

9. Teaching and Learning Strategies

- 1) Electronic lectures based on blended learning on the Google Meet platform
- 2) Practical applications to solve accounting problems
- 3) A field scientific visit to the accounting departments in economic units
- 4) Review the documentary group specified in accordance with the instructions and regulations in force
- 5) Illustrations (posters)
- 6) Graduation research projects
- 7) Discussions in person or via the Google Meet platform
- 8) Field visits
- 9) Reports

10. Evaluation methods

- 1) Written and electronic exams on the Google Drive platform
- 2) Oral exams
- 3) Discussions
- 4) Practical applications duties
- 5) Quick intellectual tests
- 6) Graduation research discussion committees
- 7) Practical applications
- 8) Intellectual questions
- 9) Workshops

11. Faculty

Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)	Number of the teaching staff	
	General	Special		Staff	Lecturer

Prof (7)	Accounting				angel	
Asst Prof (14)	Accounting				angel	
Lecturer(4)	Accounting				angel	
assistant Lecturer (1)	Accounting				angel	

Professional Development
Mentoring new faculty members
A- Using the computer B- Purchasing ready-made accounting software C- Enhancing communication with the community and meeting market needs
Professional development of faculty members
1) Academic promotions according to the conditions for academic promotions 2) Related workshops and seminars 3) Continuing Education Center courses (teaching methods)

12. Acceptance Criterion
A- Central admission B- The desire is weighted by the average for the preparatory school stage as a mechanism for distribution to the scientific departments C Personal interviews

13. The most important sources of information about the program
A- Accounting Department Guide for the 2023-2024 academic year B- Documents of the Sectoral Committee for the Specialization of Accounting Sciences C- The college's website on the World Wide Web http://mng.uokufa.edu.iq

14. Program Development Plan

Using new concepts in the field of accounting and using electronic devices to present information and accounting issues

Program Skills Outline															
				Required program Learning outcomes											
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
the second	1212م مت ١	Intermediate Accounting (1)	Basic	√		√		√	√		√	√	√		
the second	1213م ح ك ١	Government Accounting (1)	Basic	√	√			√		√	√	√		√	√
the second	1214م من ١	(1)E Accounting	Basic	√		√		√	√		√	√	√		
the second	1215م تس	Marketing and e-commerce	Basic	√	√			√		√	√	√		√	√
the second	1216م فع	Business Law	Basic	√		√		√	√		√	√	√		
the second	1217م تح	computer accounting applications	Basic	√	√			√		√	√	√		√	√
the second	1218م ر ع ٢	General Mathematics (2)	Basic	√		√		√	√		√	√	√		
the second	2219م مت ٢	Intermediate Accounting 2	Basic	√	√			√		√	√	√		√	√
the second	2220م ح ك ٢	Government Accounting 2	Basic	√		√		√	√		√	√	√		
the second	2221م و غ	Accounting for non-profit units	Basic	√	√			√		√	√	√		√	√

the second	2222م مع	public finance	Basic	√		√		√	√		√	√	√	√	
the second	2223م بح	accounting operations research in English	Basic	√	√			√		√	√	√		√	√
the second	2224م من ٢	English 2. Accounting	Basic	√		√		√	√		√	√	√	√	
the second		English 2	Basic	√	√			√		√	√	√		√	√
the second		Baath Party crimes	Basic	√		√		√	√		√	√	√	√	
the third	1325م مك ١	cost accounting (1)	Basic	√	√			√		√	√	√		√	√
the third	1326م مش	Corporate Accounting	Basic	√		√		√	√		√	√	√	√	
the third	1327م نظ ١	unified accounting system (1)	Basic	√	√			√		√	√	√		√	√
the third	1328م مض	Tax Accounting	Basic	√		√		√	√		√	√	√	√	
the third	1329م تق	financial statement analysis in English	Basic	√	√			√		√	√	√		√	√
the third	1330م شا	Accounting for financial facilities	Basic	√		√		√	√		√	√	√	√	
the third	2331م قد	Advanced Financial Accounting	Basic	√	√			√		√	√	√		√	√
the third	2332م مص	natural resource accounting	Basic	√		√		√	√		√	√	√	√	
the third	2333م نظ ٢	Unified Accounting System 2	Basic	√	√			√		√	√	√		√	√
the third	2334م مك ٢	cost accounting 2	Basic	√		√		√	√		√	√	√	√	
the third	2335م ر ق	Audit and control	Basic	√	√			√		√	√	√		√	√

the third	2336م تد	accounting training	Basic	√		√		√	√		√	√	√	√	
the third		English 3	Basic	√	√			√		√	√	√		√	√
fourth	1437م كم ١	(1) Advanced cost accounting in English	Basic	√		√		√	√		√	√	√	√	
fourth	1438م خص	Specialized accounting systems	Basic	√	√			√		√	√	√		√	√
fourth	1439م تد	international auditing standards	Basic	√		√		√	√		√	√	√	√	
fourth	1440م ا د ١	Management Accountancy E (1)	Basic	√	√			√		√	√	√		√	√
fourth	1441م دو	international accounting	Basic	√		√		√	√		√	√	√	√	
fourth	1442م هج	Research methodologies and ethics	Basic	√	√			√		√	√	√		√	√
fourth	2443م اد ٢	management accounting in English 2	Basic	√		√		√	√		√	√	√	√	
fourth	2444م كم ٢	advanced cost accounting in English 2	Basic	√	√			√		√	√	√		√	√
fourth	2445م اغ	International Financial Reporting Standards	Basic	√		√		√	√		√	√	√	√	
fourth	2446م ظر	accounting theory	Basic	√	√			√		√	√	√		√	√
fourth	2447م ظم	accounting information systems	Basic	√		√		√	√		√	√	√	√	
fourth	2448م حث	Graduation research project	Basic	√	√					√					√

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

The second stage Course Description Form

Course Name:	
1.	
General Mathematics (2)	
Course Code: 1218 AD Ra2	
2.	
Semester /	
For the second stage the first	
3. Description Preparation Date:	
4. Available Attendance Forms:	
5. Number of Credit Hours (Total) / Number of Units	
Total 30 hour	
6. Course administrator's name (mention all, if more than one name)	
Name:Abdalabbas Hassan Kadhim Email:abdalabbas.kadhim@uokufa.edu.iq	
7. Course Objectives	
Course Objectives To introduce the basic concepts (partial derivative, single integral function, vectors and matrices)	
8. Teaching and Learning Strategies	
Strategy	A1- Enables students to know the basic concepts of mathematics extensively. A2- It enables students to know how to discover the

unary function, find the inverse of the function, and verify this. A3- It enables students to know integration, its systems and laws, definite integration, indefinite integration, and finding the area under the curve. A4- It enables students to know the integration of a function of multiple (binary) variables. A5- Enables students to know matrices and vectors. A6- Students are able to know the inverse of the matrix, Cramer's method for solving a system of linear equations. B- Subject-specific skills B1- Practical applications.

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9. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Enables students to know the basic concepts of the partial derivative.	partial derivative, binary function and multiple function.	Lectures	Participation and exams
2	2	Enables students to know how to solve problems related to the topic.	Applications	Lectures	Participation and exams
3	2	Enables students to understand the concepts of	Integration, its definition, integration formulas for the	Lectures	Participation and exams

		integration and its formulas	product of addition and subtraction of a group of functions		
٤	٢	Enables students to know indefinite and definite integrals	indefinite integral, definite integral,	Lectures	Participation and exams
٥	٢	Enables students to know how to solve integration problems.	Double integration, examples and solutions	Lectures	Participation and exams
٦	٢	First semester exam	First semester exam	Lectures	Participation and exams
٧	٢	First semester exam	Matrices, definition, algebraic operations on matrices	Lectures	Participation and exams
٨	٢	Enables students to know the types of matrices, vectors, and conjugates	Types of matrices, vectors, and conjugates.	Lectures	Participation and exams

٩	٢	Enables students to know the solution to questions related to the topic	Examples and solutions.	Lectures	Participation and exams
١٠	٢	Enables students to learn how to find the inverse of a matrix.	Enables students to learn how to find the inverse of a matrix.	Lectures	Participation and exams
١١	٢	Enables students to solve a system of linear equations	Solving a system of linear equations	Lectures	Participation and exams
١٢	٢	General examples	General examples	Lectures	Participation and exams
١٣	٢	Enables students to know the types of ways to solve	Types of methods for solving a system of linear equations.	Lectures	Participation and exams
١٤	٢	Students were able to learn about Kramer's method.	Cramer's method	Lectures	Participation and exams

١٥	٢	e second exam for the first semester.	e second exam for the first semester.	Lectures	Participation and exams
10. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc					
11. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Mathematics book for economists		
Main references (sources)			various books on general mathematics.		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course Description Form

12. Course Name : Operation Research E
Ac
13. Course Code: 2223 aor
14. Semester / Second the second stage
15. Description Preparation Date: 2/1/2024
16. Available Attendance Forms: In-person lectures
17. Number of Credit Hours (Total) / Number of Units (Total): 45 hours

18. Course administrator's name (mention all, if more than one name)

Name: abdalabbas.hassan kadhim

Email: abdalabbas.kadhim@uokufa.edu.iq

19. Course Objectives

Course Objectives Introducing the basic concepts of operations research and accessing sources of information related to industrial, commercial and economic problems related to making the appropriate decision to obtain the optimal solution (maximizing profits and reducing costs), in addition to introducing the concepts of the project network and how to obtain the completion period.

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20. Teaching and Learning Strategies

Strategy

Strategy: A- Knowledge and knowledge: A1- Enables students to know the basic concepts of operations research. A2- It enables students to know how to formulate a linear programming problem. A3- It enables students to know how to solve linear programming problems to reach the optimal solution. A4- It enables students to know the problems of transportation and how to find the optimal solution to obtain the lowest transportation cost from the factory to the warehouses. A5- It enables students to know the problems of allocation and how to find the best allocation. A6- It enables students to know the project network and how to reach the critical path, as well as the duration of project completion. B- Skills in practical applications. B2- Formulating industrial and economic problems in a mathematical way that facilitates the process of reaching the optimal solution. B3- Reaching the optimal solution to transportation problems. B4- Reaching the optimal solution to the problems of allocation as well as the project network.

21. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
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١	٣	Enables students to understand the basic concepts of operations research	operations research concepts, introduction, building linear programming models, examples and solutions	Lectures	Participation and exams
٢	٣	Enables students to understand the basic concepts of operations research	mathematical formula, examples and solutions Standard formula, examples and solutions exercises, examples and solutions	Lectures	Participation and exams
٣	٣	Enables students to know how to formulate a linear programming problem	exercises, examples and solutions	Lectures	Participation and exams
٤	٣	Enables students to know how to formulate a linear programming problem	special cases in linear programming, examples and solutions.	Lectures	Participation and exams
٥	٣	Enables students to know how to solve linear programming problems to reach the optimal solution	special cases in linear programming, examples and solutions.	Lectures	Participation and exams
٦	٣	Enables students to know how to solve linear programming problems to	The first exam of the second semester	Lectures	Participation and exams

		reach the optimal solution			
٧	٣	Enables students to know how to solve linear programming problems to reach the optimal solution	Solving models using the Simplex method. Examples and solutions	Lectures	Participation and exams
٨	٣	Enables students to know how to solve linear programming problems to reach the optimal solution	Examples and solutions, binary model. Definition, converting the form to binary.	Lectures	Participation and exams
٩	٣	Enables students to know how to solve linear programming problems to reach the optimal solution	Concepts of transportation problems, introduction, solution using (northwest corner method, least expensive method, opportunity cost)	Lectures	Participation and exams

١٠	٣	Building models, examples and solutions	Building models, examples and solutions	Lectures	Participation and exams
١١	٣	Enables students to know how to solve linear programming problems to reach the optimal solution	Methods for finding the optimal solution to transportation problems (Stepping Stone Method)	Lectures	Participation and exams
١٢	٣	Enables students to know how to solve linear programming problems to reach the optimal solution	Find the optimal solution to transportation problems, the second method (multiplication factors) (Multiplier's Method)	Lectures	Participation and exams
١٣	٣	Enables students to know how to solve linear programming problems to	Allocation model, formulation of the mathematical method for allocation. Solving customization	Lectures	Participation and exams

		reach the optimal solution	models using the combinatorial method		
١٤	٣	Enables students to know how to solve linear programming problems to reach the optimal solution	Solving assignment forms in the Hungarian way. Examples and solutions	Lectures	Participation and exams
١٥	٣	Enables students to know how to solve linear programming problems to reach the optimal solution	The second exam for the second semester.	Lectures	Participation and exams

22. Course Evaluation

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

23. Learning and Teaching Resources

Required textbooks (curricular books, if any)	roduction to Operations Research / Part 1 / Written by Dr. Hamdi Taha / 2nd Edition / Published by Prof. Dr. Ahmed Hussein Ali Hussein.
Main references (sources)	Operations Research / Written by Adnan Shamkhi, Dhawiya Salman.

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

Course Description Form

1. Course Name:	
Accounting for non-profit units	
2. Course Code:	
M G 2221	
3. Semester / Year:	
Year 2023–2024, second semester	
4. Description Preparation Date:	
7/3/2024	
5. Available Attendance Forms:	
The student's daily attendance in class	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3 Year	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr. Ahmed Hussein Nassif Mac hi Email: ahmedh.maji@uokufa.edu.iq	
8. Course Objectives	
Course Objectives	- Introducing the nature and concept of accounting for non-profit units - Determine the objectives of accounting for non-profit units - Determine the foundations and standards for accounting for non-profit units - Identify the concept and structure of the accounting system and its elements - The student's understanding of how to prepare final accounts and balance sheets in non-profit units - Identifying the nature and work of hotel activities
9. Teaching and Learning Strategies	
Strategy	•In-person lectures

- Practical applications for solving accounting problems
- A scientific field visit to some agricultural institutions
- In-person discussion sessions
- Reports

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
١	16	The student understands the topic	The concept and characteristics of non-profit units and the nature of their activities	Theoretical and practical	quiz
٢	16	The student understands the topic	Accounting bases for non-profit units	Theoretical and practical	quiz
٣	16	The student understands the topic	Accounting Standards for Non-Profit Units	Theoretical and practical	quiz
٤	16	The student understands the topic	Basis of proof, measurement and accounting disclosure for the operations of non-profit units	Theoretical and practical	quiz
٥	16	The student understands the topic	The structure and elements of the accounting system in non-profit units	Theoretical and practical	quiz
٦	16	The student understands the topic	Final accounts and financial statements in non-profit units	Theoretical and practical	quiz
٧	16	The student understands the topic	How to prepare templates for financial statements	Theoretical and practical	quiz
٨	16	The student understands the topic	Characteristics and nature of the activities of clubs, associations and unions	Theoretical and practical	quiz
٩	16	The student understands the topic	Characteristics and nature of the activities of clubs, associations and unions	Theoretical and practical	quiz
١٠	16	The student understands the topic	Accounting organization in which accounting treatments	Theoretical and practical	quiz
١١	16	The student understands the topic	Financial statements in clubs, associations, clubs and unions	Theoretical and practical	quiz
١٢	16	The student understands the topic	Characteristics and nature of the work of government hotel activities	Theoretical and practical	quiz

١٣	16	The student understands the topic	Accounting organization and accounting treatments therein	Theoretical and practical	quiz
١٤	16	The student understands the topic	Financial statements in government hotel activity	Theoretical and practical	quiz
١٥	16	The student understands the topic	Financial statements in government hotel activity	Theoretical and practical	quiz

11. Course Evaluation

- Written exams
- Oral exams
- Practical applications duties
- Quick intellectual tests

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Spe Accounting for non-profit units/ Dr. Aqeel Al-Ajabi and Dr. Waad Hassani
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name:	Computer accounting applications
2. Course Code:	١21217
3. Semester / Year:	First semester/2023/2024
4. Description Preparation Date:	7/3/2024
5. Available Attendance Forms:	Attendance in the classroom
6. Number of Credit Hours (Total) / Number of Units (Total)	60 hours / 4 hours per week, including 2 hours theory and 2 hours practical
7. Course administrator's name (mention all, if more than one name)	Name: Karrar Muhammed Ghazi

Email: karrarm.ghazi@uokufa.edu.iq

8. Course Objectives

Course Objectives

- Developing students' scientific abilities in account and administrative sciences
- Using modern technologies in accounting sciences and accounting information systems
- Students acquire scientific knowledge in the field of accounting work
- Training students to use computer accounting systems according to labor market requirements.

9. Teaching and Learning Strategies

Strategy

- Teaching the student the ability to use the computer in a correct scientific manner
- Teaching the student the ability to use accounting systems and create electronic spreadsheets
- Enabling the student to use financial formulas to complete accounting tasks electronically

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Learn about the most important basics of Excel	Introduction to Excel	Theoretical/practical	Daily oral exams/computer application

2	4	Learn how to create electronic accounting spreadsheets	How to create accounting tables electronically	Theoretical/practical	Daily oral exams/computer application
3	4	Identify the most important financial functions related to accounting work	Introduction to financial functions	Theoretical/practical	Daily oral exams/computer application
4	4	Enabling the student to use financial functions in financial operations	Practical examples of financial functions (SUM and EFFECT)	Theoretical/practical	Daily oral exams/computer application
5	4	Learn how to use the if function in financial operations	Using the simple conditional if function in financial operations	Theoretical/practical	Daily oral exams/computer application
6	4	Learn how to use the if function in financial operations	Using the compound conditional if function in financial operations	Theoretical/practical	Daily oral exams/computer application
7	4	The student learned to create a daily entry electronically	Bookkeeping using Excel (creating a daily entry electronically)	Theoretical/practical	Daily oral exams/computer application
8	4	The student learned to create an accounting ledger record electronically	Bookkeeping using Excel (creating a ledger record electronically)	Theoretical/practical	Daily oral exams/computer application
9	4		First month exam		Daily oral exams/computer application
10	4	The student learned to prepare a salary statement electronically	Preparing the payroll electronically using the if function	Theoretical/practical	Daily oral exams/computer application

11	4	Enable the student to calculate the amount of purchases and sales using the sum if .function	Calculating the amount of purchases and sales using the sum if function	Theoretical/practical	Daily oral exams/computer application
12	4	Enable the student to calculate the amount of purchases and sales using the average if .function	Calculate the average cost of purchases and sales using the average if .function	Theoretical/practical	Daily oral exams/computer application
13	4	Enabling the student how to calculate the depreciation of assets using special depreciation functions	Calculating the depreciation of fixed assets using the SLN, DDB, and SYD functions	Theoretical/practical	Daily oral exams/computer application
14	4	Enabling the student how to calculate the value of loan interest using special functions	Calculate the value of loan interest using the PMT, PPMT and IPMT function	Theoretical/practical	Daily oral exams/computer application
15	4		Second month exam		Daily oral exams/computer application

11. Course Evaluation

Monthly written exams in addition to practical exams on the computer

12. Learning and Teaching Resources

quired textbooks (curricular books, if any)	Accounting applications using Excel/ Mahmoud Al-Bari and Khaled Jaarat
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Course Description Form

.1 Course Name:

Ac Human rights and democracy

.2 Course Code:
m h k 2111
.3 Semester / Year:
Year: 2023–2024
.4 Description Preparation Date:
7/3/2023
.5 Available Attendance Forms:
Direct presence
.6 Number of Credit Hours (Total) / Number of Units (Total)
30 hours
.7 Course administrator's name (mention all, if more than one name)
Name: Shubarh. alnafakh Email: Shubarh.alnafakh@uokufa.edu.iq
.8 Course Objectives
Th the course aims to. Educating the student about human rights and public freedoms, knowing the type government in the world, and explaining the democratic system and its benefits
.9 Teaching and Learning Strategies
A– Knowledge Objectives • Knowledge and understanding of human rights • Knowledge and understanding of public freedoms and democracy B – Course Skills Objectives • Knowledge of human rights and duties and public freedoms • Knowledge of democracy

Course Stuctyre.10					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	week
Oral questions	Lectures	human rights	Introducing rights and freedoms	.1	-1
Oral questions	Lectures	human rights	Introduction to politics	.1	-2
Oral questions	Lectures	human rights	Introduction to judicial rights	.1	-3
Oral questions	Lectures	human rights	The right of the people to self-determination	.1	-4
Oral questions	Lectures	human rights	The principle of equal rights	.1	-5
Oral questions	Lectures	human rights	Introduction to international humanitarian law	.1	-6
Oral questions	Lectures	human rights	Civil human rights	.1	-7
Oral questions	Lectures	human rights	Political human rights	.1	-8
Oral questions	Lectures	human rights	Guarantees of respect for human rights	.1	-9
Oral questions	Lectures	human rights	Human rights in Islamic law	.1	-10
Oral questions	Lectures	human rights	Human rights in common law	.1	-11
Oral questions	Lectures	human rights	Human rights in the Iraqi constitution	.1	-12
Oral questions	Lectures	human rights	Human rights violations	.1	-13
Oral questions	Lectures	Democracy	Basic principles of democracy	.1	-14
Oral questions	Lectures	Democracy	Public rights and freedoms in constitutions	.1	-15
.11 Course Evaluation					
•Monthly and daily exams					

•Classroom activity for the student's pivotal discussion	
.12Learning and Teaching Resources	
Required textbooks (curricular books any)	Human Rights Book written by Dr. Ali Al-Shukri
Main references (sources)	Human Rights and Democracy Book
Recommended books and references (scientific journals, reports...)	Magazines specialized in human rights and democracy
Electronic References, Websites	Patrols, the PowerPoint program, electronic references, and Internet sites specialized in human rights and democracy

Course Description Form

1. Course Name: Baath crimes
Ac
2- Course Code:
3- Semester / Year: 2023–2024
4-.Description Preparation Date: 7 / 3 / 2042
5. Available Attendance Form In the classroom
Lecture

6.Number of Credit Hours (Total) / Number of Units (Total)**:30 hours -2 Units****7. Course administrator's name (mention all, if more than one name)**

Name: Dr.. Huda Ali Al-Khalidi

Email: hudaa.alkldy@uokufa.edu.iq

Name: M. M. Shubar Hussein Jaafar Al-Nafakh

Email: Shubarh.alnafakh@uokufa.edu.iq

4- Course Objectives**Course Objectives**

Identify and learn about the crimes of the defunct Al-Ba'ath Party

- Instilling values and morals in the student
- Students' awareness of rejecting all forms of injustice and authority to prevent regime change
-

5- Teaching and Learning Strategies :**Strategy**

- Giving lectures, using the method of discussion and dialogue, showing a video about some crimes, and having students judge those crimes in terms of human rights violations
-

6- Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Defining the meaning of crime in the language of the term “crime” in sociology and psychology I learned law and Sharia	Crime (concept and sections)	giving a lecture	Daily preparation and Q&A
2	2	Identify the three international crimes: genocide crimes against humanity War crimes	Crime departments	giving a lecture	Daily preparation and Q&A
3	2	Knowing the most prominent cases	International crimes	giving a lecture	Daily preparation and Q&A

		considered by the Supreme Criminal Court, which are: the Dujail massacre, the bombing of Halabja, Al-Anfal, the execution of merchants, the suppression of the Shaabaniya uprising, Friday prayers, and the crime of liquidating religious parties.			
4	2	Knowing the most prominent	Decisions of the Supreme Criminal Court	giving a lecture	Daily preparation and Q&A

		cases considered by the Supreme Criminal Court, which are: the Dujail massacre, the bombing of Halabja, Al-Anfal, the execution of merchants, the suppression of the Shaabaniya uprising, Friday prayers, and the crime of liquidating religious parties.			
5	2	Mechanisms of psychological	Psychological crimes and the most prominent	giving a lecture	Daily preparation and Q&A

		crimes: food hoarding, manipulation of riot forces, terror, starvation, psychological pressure, ethnic cleansing, scientific lack.	violations of the Baath regime		
6	2	Knowing the effects of psychological crimes on society, including destroying identity, damaging the educational system, and others	Psychological effects of crimes	giving a lecture	Daily preparation and Q&A

7	2	First month exam			
8	2	The Baath regime's mechanisms for social crimes are: militarizing society, fighting religion, destroying places of worship, preventing visits to Imam Hussein (peace be upon him), and others.	Social crimes	giving a lecture	Daily preparation and Q&A
9	2	Violating Iraqi laws, including violating	Violations of the Baath regime in Iraq	giving a lecture	Daily preparation and Q&A

		human rights and basic freedoms			
10	2	Students' knowledge of the environmental crimes of the Baath regime, including pollution in the city of Basra	Environmental crimes of the Baath regime	giving a lecture	Daily preparation and Q&A
11	2	Students' knowledge of the environmental crimes of the Baath regime, including pollution in the city of Halabja	Environmental crimes of the Baath regime	giving a lecture	Daily preparation and Q&A

12	2	Students' knowledge of the Baath crimes in destroying cities and villages (scorched earth policy)	Environmental crimes of the Baath regime	giving a lecture	Daily preparation and Q&A
13	2	Students' knowledge of the crime of draining the marshes	Environmental crimes of the Baath regime	giving a lecture	Daily preparation and Q&A
14	2	Students' knowledge of the crimes of mass graves, including the graves of the events of the Shaabani		giving a lecture	Daily preparation and Q&A

		uprising, the graves of genocide, and others.			
15	2	Second month exam + review	firqat jarayim almaqabir		

7- Course Evaluation

The Baath regime committed crimes against the Iraqi people that shame humanity, and the decision represents part of these crimes to inform generations of those crimes in order to prevent the restoration of a regime like the Baath regime ruling Iraq.

8- Learning and Teaching Resources

Book: Crimes of the Baath Regime - University course	–
Human rights books	
world wide web	

Course Description Form

24. Course Name:

Ac Accounting in English (1)

25. Course Code:	
12141	
26. Semester / Year:	
1 st Semester / 2 nd Year	
27. Description Preparation Date:	
1/10/2023	
28. Available Attendance Forms:	
Lecture	
29. Number of Credit Hours (Total) / Number of Units (Total)	
60 hours / 60 units	
30. Course administrator's name (mention all, if more than one name)	
Name: Maithm Malik Radhi Khaghaany Email: maithmm.khaghaany@uokufa.edu.iq	
31. Course Objectives	
Course Objectives	• Enabling the student to understand the conceptual framework of accounting and learn about its contents, levels, and intellectual dimensions in the English language. • Enable the student to understand the bank statement and how to prepare a statement of reconciliation of the cash balance according to the bank statement and company records to reach the correct cash balance. • Enable the student to understand how to account for inventory according to the periodic inventory system and the perpetual inventory system in the English language. • Enabling the student to understand and prepare financial statements in English. • Enabling the student to understand adjusting entries and methods for preparing and dealing with them in English.
32. Teaching and Learning Strategies	
Strategy	A- Required Learning Outcomes A-1 Understanding the conceptual framework of accounting and the purposes which it was prepared in English A-2 Understand the objectives of preparing financial statements and the primary use of accounting information in English. A-3 Understand the basic elements of financial statements and the qualitative characteristics of accounting information in the English language.

A-4 Understanding the requirements for recognition, measurement, and account disclosure, and defining accounting assumptions, principles, and constraints in English language.

A-5 Understanding the bank reconciliation statement in English.

A-6 Understanding inventory accounting according to the periodic and perpetual inventory system in English.

A-7 Understand how to prepare the income statement and its contents in English.

A-8 Understand how to prepare statement of changes in owners' equity and its contents in English.

A-9 Understand how to prepare balance sheet statement and its contents in English.

A-10 Understanding commercial papers and how to account for them in the English language.

A-11 Understanding adjusting entries and how to prepare them in English.

B. Subject-specific skills

B-1 Solve accounting problems related to financial statements, adjusting entries, and bank reconciliation statement and understand them in the English language.

B-2 It enables the student to meet market requirements regarding accounting matters in the English language.

B-3 enables the student to accurately evaluate and account for inventory according to the periodic inventory system and the perpetual inventory system in the English language.

B-4 The student can carry out all accounting procedures related to commercial papers of all types in the English language.

Teaching and Learning Methods

Lecturer's and books

Small groups

Exercise and problems

Workshops for students

C. Thinking Skills

- Analytical Thinking: Students analyse complex financial data to discern trends and patterns.
- Critical Thinking: They evaluate accounting principles and financial information rigorously.
- Problem-Solving Skills: Applying concepts to solve accounting challenges hones their analytical abilities.
- Decision-Making Abilities: Students make informed choices based on financial analysis and ethical considerations.
- Strategic Thinking: They assess long-term implications of accounting decisions aligning with organizational goals.

Teaching and Learning Methods

- The logical sequence of ideas
- Objectivity in discussions
- Understandable logical analysis
- Brainstorming

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

D-1 Communication Skills: Intermediate Accounting enhances students' ability to communicate complex financial information effectively, both orally and in writing, fostering clarity and coherence in professional communication.

D-2 Problem-Solving Abilities: Through analysing accounting scenarios and applying relevant principles, students develop strong problem-solving skills, essential for addressing complex financial challenges in various business settings.

D-3 Attention to Detail: The precision required in preparing financial statements and analysing data cultivates students' attention to detail, crucial for accuracy in accounting and other professions.

D-4 Time Management: Balancing coursework, assignments, and exam preparation in Intermediate Accounting instils effective time management skills, vital for meeting deadlines and managing workloads in professional environments.

D-5 Ethical Awareness: Discussions on ethical considerations in accounting promote students' awareness of ethical dilemmas and decision-making, preparing them to navigate ethical challenges with integrity and professionalism in their careers.

33. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	A-1	Theoretical Framework of financial accounting	Question and discussion	Feedback and interaction
2	4	A-2	Objectives of financial reporting, who uses the accounting information, for purchases, sales goods	Question and discussion	Feedback and interaction
3	4	A-3	Basic elements in theoretical framework (elements of financial statements, qualitative characteristics of accounting information)	Question and discussion	Feedback and interaction
4	4	A-4	Basic elements in theoretical framework (Principles,	Question and discussion	Feedback and interaction

			Assumptions and, Constraints)		
5	4	A-5	Bank reconciliation	Question and discussion	Feedback and interaction
6	4	A-5	Bank reconciliation (Practices)	Question and discussion	Feedback and interaction
7	4	A-6	Accounting for purchases, sales goods	Question and discussion	Feedback and interaction
8	4	A-6	Accounting for purchases, sales goods (Practices)	Question and discussion	Feedback and interaction
9	4	A-7 A-8	Financial statements (Income statement, statement of changes in owners Equity)	Question and discussion	Feedback and interaction
10	4	A-9	Balance Sheet	Question and discussion	Feedback and interaction
11	4	A-9	Balance Sheet (Practices)	Question and discussion	Feedback and interaction
12	4	A-10	Accounting for Commercial notes	Question and discussion	Feedback and interaction
13	4	A-10	Accounting for Commercial notes (Practices)	Question and discussion	Feedback and interaction
14	4	A-11	Adjusting Entries	Question and discussion	Feedback and interaction
15	4	A-11	Adjusting Entries (Practices)	Question and discussion	Feedback and interaction

34. Course Evaluation

- Examinations
- Quiz
- Group Project
- Class discussion
- Homework assignment

35. Learning and Teaching Resources

Required textbooks (curricular books, if any)	– Accounting in English, 1st Edition, Saoud Ch. Mashkoor, 2016. – Accounting in English, 1st Edition, Ali Khalaf Salman & Salowan Hafadh Al-Tae, 2016.
Main references (sources)	– Intermediate Accounting: IFRS Edition, 4th Edition, Donald Kieso, Jerry Weygandt, & Terry Warfield, 2020.
Recommended books and references (scientific journals, reports...)	– Intermediate Accounting, 19th Edition, Stice & Stice, 2014.
Electronic References, Websites	https://www.investopedia.com/terms/f/financialaccounting.asp

Course Description Form

36. Course Name:	
Ac Accounting in English (2)	
37. Course Code:	
22242	
38. Semester / Year:	
2 nd Semester / 2 nd Year	
39. Description Preparation Date:	
1/2/2024	
40. Available Attendance Forms:	
Lecture	
41. Number of Credit Hours (Total) / Number of Units (Total)	
60 hours / 60 units	
42. Course administrator's name (mention all, if more than one name)	
Name: Maithm Malik Radhi Khaghaany Email: maithmm.khaghaany@uokufa.edu.iq	
43. Course Objectives	
Course Objectives	- Enabling the student to understand the valuation and estimation concepts that companies use to develop relevant inventory information. - Enable the student to identify property, plant, and equipment and its related costs. Explain the accounting issues related to acquiring and valuing plant assets and the accounting treatment for costs subsequent to acquisition. - Enabling the student to understand the depreciation concepts and methods of depreciation. Discuss special depreciation methods and other depreciation issues. - Enabling the student to understand the receivables and explain accounting issues related to their recognition.

	• Enabling the student to understand the accounting for investments in equity securities. • Enabling the student to understand the accounting for investments in debt securities. • Enabling the student to understand the corporate form and the issuance of shares of stock. • Enabling the student to understand the accounting and reporting issues related to dividends.
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44. Teaching and Learning Strategies

Strategy	A- Required Learning Outcomes A-1 Understanding the the valuation and estimation concepts that companies use to develop relevant inventory information. A-2 Identify property, plant, and equipment and its related costs. Explain the accounting issues related to acquiring and valuing plant assets and the accounting treatment of costs subsequent to acquisition. A-3 Understand the depreciation concepts and methods of depreciation. Discuss specific depreciation methods and other depreciation issues. A-4 Understanding the the receivables and explain accounting issues related to their recognition. A-5 Understanding the the accounting for investments in equity securities. A-6 Understanding the accounting for investments in debt securities. A-7 Understanding the corporate form and the issuance of shares of stock. A-8 Understanding the accounting and reporting issues related to dividends. B. Subject-specific skills B-1 Solve accounting problems related to inventory valuation: a cost-basis approach. B-2 Solve accounting problems related to accounting for properties, plant and equipment and depreciation accounting. B-3 It enables the student to meet market requirements regarding accounting matters in the English language. B-4 Enables the student to accurately evaluate and account for accounts receivable. B-5 The student can carry out all accounting procedures related to investments (equity and debt investments). B-6 It enables the student to understand accounting for stockholders' equity and dividends policy. Teaching and Learning Methods Lecturer's and books Small groups Exercise and problems Workshops for students C. Thinking Skills
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- Analytical Thinking: Students analyse complex financial data to discern trends and patterns.
- Critical Thinking: They evaluate accounting principles and financial information rigorously.
- Problem-Solving Skills: Applying concepts to solve accounting challenges hones their analytical abilities.
- Decision-Making Abilities: Students make informed choices based on financial analysis and ethical considerations.
- Strategic Thinking: They assess long-term implications of accounting decisions aligning with organizational goals.

Teaching and Learning Methods

- The logical sequence of ideas
- Objectivity in discussions
- Understandable logical analysis
- Brainstorming

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

D-1 Communication Skills: Intermediate Accounting enhances students' ability to communicate complex financial information effectively, both orally and in writing, fostering clarity and coherence in professional communication.

D-2 Problem-Solving Abilities: Through analysing accounting scenarios and applying relevant principles, students develop strong problem-solving skills, essential for addressing complex financial challenges in various business settings.

D-3 Attention to Detail: The precision required in preparing financial statements and analysing data cultivates students' attention to detail, crucial for accuracy in accounting and other professions.

D-4 Time Management: Balancing coursework, assignments, and exam preparation in Intermediate Accounting instils effective time management skills, vital for meeting deadlines and managing workloads in professional environments.

D-5 Ethical Awareness: Discussions on ethical considerations in accounting promote students' awareness of ethical dilemmas and decision-making, preparing them to navigate ethical challenges with integrity and professionalism in their careers.

45. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	A-1	Inventory valuation: Cost basis approach	Question and discussion	Feedback and interaction
2	4	A-1	Explanation of (FIFO, LIFO, W.A) Methods	Question and discussion	Feedback and interaction

3	4	A-1	Explanation of (FIFO, LIFO, W.A) Methods (Practices)	Question and discussion	Feedback and interaction
4	4	A-2	Accounting for Property, Plant, Equipment	Question and discussion	Feedback and interaction
5	4	A-2	Accounting for Property, Plant, Equipment (Practices)	Question and discussion	Feedback and interaction
6	4	A-3	Depreciation Accounting	Question and discussion	Feedback and interaction
7	4	A-3	Depreciation Accounting (Practices)	Question and discussion	Feedback and interaction
8	4	A-4	Accounts Receivable	Question and discussion	Feedback and interaction
9	4	A-4	Accounts Receivable (Practices)	Question and discussion	Feedback and interaction
10	4	A-5	Accounting for Investment (Equity investment)	Question and discussion	Feedback and interaction
11	4	A-6	Accounting for Investment (Debt investment)	Question and discussion	Feedback and interaction
12	4	A-5 A-6	Accounting for Investment (Equity/Debt investment) (Practices)	Question and discussion	Feedback and interaction
13	4	A-7	Accounting for Stockholders Equity (Common stock & preferred Stock)	Question and discussion	Feedback and interaction
14	4	A-8	Dividends policy	Question and discussion	Feedback and interaction
15	4	A-8	Dividends policy (Practices)	Question and discussion	Feedback and interaction

46. Course Evaluation

- Examinations
- Quiz
- Group Project
- Class discussion
- Homework assignment

47. Learning and Teaching Resources

Required textbooks (curricular books, if any)	– Accounting in English: 1st Edition, Saoud Ch. Mashkoor, 20 – Accounting in English, 1st Edition, Ali Khalaf Salman & Salowan Hafadh Al-Tae, 2016.
Main references (sources)	– Intermediate Accounting: IFRS Edition, 4th Edition, Donald Kieso, Jerry Weygandt, & Terry Warfield, 2020.
Recommended books and references (scientific journals, reports...)	– Intermediate Accounting, 19th Edition, Stice & Stice, 2014.
Electronic References, Websites	https://www.investopedia.com/terms/f/financialaccounting.asp http://www.isx-iq.net/isxportal/portal/companyGuideList.html

Course Description Form

48. Course Name:	
Ac Intermediate Accounting (1)	
49. Course Code:	
12121	
50. Semester / Year:	
1 st Semester / 2 nd Year	
51. Description Preparation Date:	
7/3/2024	
52. Available Attendance Forms:	
Lecture	
53. Number of Credit Hours (Total) / Number of Units (Total)	
70 hours / 60 units	
54. Course administrator's name (mention all, if more than one name)	
Name: P.D. Bushra Abdulwahhab AL-Jawaheri & L. Ali Hilal Union Email : bushraa.aljawaheri@uokufa.edu.iq alih.alzeadi@uokufa.edu.iq	
55. Course Objectives	
Course Objectives	• Enabling the student to understand the conceptual framework of accounting and learn about its contents, levels. • Enabling the student to understand and prepare financial statements (Income Statement & Balance Sheet Cash Flows). • Enabling the student to understand adjusting entries and methods for preparing and dealing.

	• Enable the student to understand the bank statement and how to prepare a statement of reconciliation of the cash balance according to the bank statement and company records to reach the correct cash balance. • Enabling the student to understand the receivables and explain accounting issues related to their recognition.
56. Teaching and Learning Strategies	
Strategy	A- Required Learning Outcomes A-1 Understanding the conceptual framework of accounting and the purposes . A-2 Understand how to prepare the income statement and its contents . A-3 Understand how to prepare the Balance Sheet Reports and its contents . A-4 Understanding adjusting entries and how to prepare them. A-5 Understand how to prepare the Cash Flows statement and its contents . A-6 Understanding the bank reconciliation statement. A-7 Understanding the the receivables and explain accounting issues related to their recognition B. Subject-specific skills B-1 Solve accounting problems related to financial statements & adjusting entries B-2 It enables the student to meet market requirements related to Cash Flows statement and its contents. B-3 It enables the student to meet market requirements regarding accounting matters related to bank reconciliation statement. B-4 Enables the student to accurately evaluate and account for accounts receivable. Teaching and Learning Methods Lecter's and books Small groups Exercise and problems Workshops for students C. Thinking Skills - Analytical Thinking: Students analyse complex financial data to discern trends and patterns. - Critical Thinking: They evaluate accounting principles and financial information rigorously. - Problem-Solving Skills: Applying concepts to solve accounting challenges hones their analytical abilities. - Decision-Making Abilities: Students make informed choices based on financial analysis and ethical considerations. - Strategic Thinking: They assess long-term implications of accounting decisions, aligning with organizational goals. Teaching and Learning Methods - The logical sequence of ideas - Objectivity in discussions - Understandable logical analysis

	- Brainstorming D. General and Transferable Skills (other skills relevant to employability and personal development) D-1 Communication Skills: Intermediate Accounting enhances students' ability to communicate complex financial information effectively, both orally and in writing, fostering clarity and coherence in professional communication. D-2 Problem-Solving Abilities: Through analysing accounting scenarios and applying relevant principles, students develop strong problem-solving skills, essential for addressing complex financial challenges in various business settings. D-3 Attention to Detail: The precision required in preparing financial statements and analysing data cultivates students' attention to detail, crucial for accuracy in accounting and other professions. D-4 Time Management: Balancing coursework, assignments, and exam preparation in Intermediate Accounting instils effective time management skills, vital for meeting deadlines and managing workloads in professional environments. D-5 Ethical Awareness: Discussions on ethical considerations in accounting promote students' awareness of ethical dilemmas and decision-making, preparing them to navigate ethical challenges with integrity and professionalism in their careers.
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57. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	◦	A-1	Theoretical Framework of financial accounting	Question and discussion	Feedback and interaction
2	◦	A-2	Financial statements (Income statement, statement of changes in owners Equity)	Question and discussion	Feedback and interaction
3	◦	A-2	Financial statements (Balance Sheet)	Question and discussion	Feedback and interaction
4	◦	A-4	Financial statements (Income statement & Balance Sheet (Practices)	Question and discussion	Feedback and interaction
5	◦	A-5	Adjusting Entries	Question and discussion	Feedback and interaction
6	◦	A-5	Adjusting Entries (Practices)	Question and discussion	Feedback and interaction
7	◦	A-1-2-3-4-5	First Month Test	A Written Test	Feedback and interaction

8	5	A-6	Cash Flows Statement	Question and discussion	Feedback and interaction
9	◦	A-6	Cash Flows Statement (Practices)	Question and discussion	Feedback and interaction
10	◦	A-7	Bank reconciliation	Question and discussion	Feedback and interaction
11	◦	A-7	Bank reconciliation	Question and discussion	Feedback and interaction
12	◦	A-7	Bank reconciliation (Practices)	Question and discussion	Feedback and interaction
13	◦	A-7	Bank reconciliation (Practices)	Question and discussion	Feedback and interaction
14	◦	A-8	Accounts receivables	Question and discussion	Feedback and interaction
15	◦	A-6-7-8-	Second Month Test	A Written Test	Feedback and interaction

58. Course Evaluation

- Examinations
- Quiz
- Group Project
- Class discussion
- Homework assignment

59. Learning and Teaching Resources

Required textbooks (curricular books, if any)	- المحاسبة المتوسطة / دونالد كيسو + و جيرى ويجانت (ترجمة احمد عبده ، محمد سعد ، محمود السيد ، محمد فوزي) ٢٠٢٢ -المحاسبة المتوسطة / الجاوي والمسعودي
Main references (sources)	- Intermediate Accounting: IFRS Edition, 4th Edition, Dona Kieso, Jerry Weygandt, & Terry Warfield, 2020.
Recommended books and references (scientific journals, reports...)	- Intermediate Accounting, 19th Edition, Stice & Stice, 2014

Course Description Form

60. Course Name:	Ac Intermediate Accounting (2)
61. Course Code:	21212
62. Semester / Year:	2 nd Semester / 2 nd Year
63. Description Preparation Date:	

7/3/2024

64. Available Attendance Forms:

Lecture

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

70 hours / 60 units

66. Course administrator's name (mention all, if more than one name)

Name: P.D. Bushra Abdulwahhab AL-Jawaheri & L . Ali Hilal Union
Email : bushraa.aljawaheri@uokufa.edu.iq alih.alzeadi@uokufa.edu.iq

67. Course Objectives

Course Objectives

- Enable the student to understand how to account for inventory according to the periodic inventory system and the perpetual inventory system.
- Enabling the student to understand the valuation and estimation concepts that companies use to develop relevant inventory information.
- Enable the student to identify property, plant, and equipment and its related costs. Explain the accounting issues related to acquiring and valuing plant assets and the accounting treatment for costs subsequent to acquisition.
- Enabling the student to understand the depreciation concepts and methods of depreciation. Discuss special depreciation methods and other depreciation issues.
- Enable the student to understand the accounting for Sale of property, plant, and equipment.
- Enable the student to understand the accounting for Replacement of
- Property, plant, and equipment.
- Enabling the student to understand the accounting for investments in equity
- Enabling the student to understand the accounting for investments in debt securities.
- Enabling the student to understand the concepts of Intangible Assets and Potential Liabilities.

68. Teaching and Learning Strategies

Strategy	A- Required Learning Outcomes A-1 Understanding the the valuation and estimation concepts that companies use to develop relevant inventory information. A-2 Identify property, plant, and equipment and its related costs. Explain the accounting issues related to acquiring and valuing plant assets and the accounting treatment for costs subsequent to acquisition. A-3 Understand the depreciation concepts and methods of depreciation. Discuss special depreciation methods and other depreciation issues. A-4. Understanding the the accounting for Sale of property, plant, and equipment. A-5 Understanding the the accounting for Replacement of property, plant, and equipment. A-6 Understanding the the accounting for investments in equity securities. A-7 Understanding the accounting for investments in debt securities. A-8 Understanding the concepts of Intangible Assets and Potential Liabilities. B. Subject-specific skills B-1 Solve accounting problems related to inventory valuation: a cost-basis approach. B-2 Solve accounting problems related to accounting for properties, plant and equipment and depreciation accounting. B-3 Solve accounting problems related to accounting for Sale of properties, plant and equipment. B-4 Solve accounting problems related to accounting for Replacement of properties, plant and equipment. B-5 The student can carry out all accounting procedures related to investments (equity investments). B-6 The student can carry out all accounting procedures related to investments (debt investments). It enables the student to understand the concepts of Intangible Assets and Potential Liabilities. Teaching and Learning Methods Lecter's and books Small groups Exercise and problems Workshops for student C. Thinking Skills - Analytical Thinking: Students analyse complex financial data to discern trends and patterns. - Critical Thinking: They evaluate accounting principles and financial information rigorously. - Problem-Solving Skills: Applying concepts to solve accounting challenges hones their analytical abilities. - Decision-Making Abilities: Students make informed choices based on financial analysis and ethical considerations. - Strategic Thinking: They assess long-term implications of accounting decisions, aligning with organizational goals. Teaching and Learning Methods - The logical sequence of ideas
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- Objectivity in discussions
- Understandable logical analysis
- Brainstorming

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

D-1 Communication Skills: Intermediate Accounting enhances students' ability to communicate complex financial information effectively, both orally and in writing, fostering clarity and coherence in professional communication.

D-2 Problem-Solving Abilities: Through analysing accounting scenarios and applying relevant principles, students develop strong problem-solving skills, essential for addressing complex financial challenges in various business settings.

D-3 Attention to Detail: The precision required in preparing financial statements and analysing data cultivates students' attention to detail, crucial for accuracy in accounting and other professions.

D-4 Time Management: Balancing coursework, assignments, and exam preparation in Intermediate Accounting instils effective time management skills, vital for meeting deadlines and managing workloads in professional environments.

D-5 Ethical Awareness: Discussions on ethical considerations in accounting promote students' awareness of ethical dilemmas and decision-making, preparing them to navigate ethical challenges with integrity and professionalism in their careers.

69. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	A-1	Inventory valuation: Cost basis approach	Question and discussion	Feedback and interaction
2	5	A-1	Explanation of (FIFO, LIFO, W.A) Methods	Question and discussion	Feedback and interaction
3	5	A-1	Explanation of (FIFO, LIFO, W.A) Methods (Practices)	Question and discussion	Feedback and interaction
4	5	A-2	Accounting for Property, Plant, Equipment	Question and discussion	Feedback and interaction
5	5	A-3	Depreciation Accounting	Question and discussion	Feedback and interaction
6	5	A-3	Depreciation Accounting (Practices)	Question and discussion	Feedback and interaction
7	5	A-4	Accounting for Sales of Property, Plant, Equipment (Practices)	Question and discussion	Feedback and interaction

8	5	A-5	Accounting for Replacement of Property, Plant, Equipment (Practices)	Question and discussion	Feedback and interaction
9	5	A-1-2-3-4-5	First Month Test	A Written Test	Feedback and interaction
10	5	A-6	Accounting for Investment (Equity investment)	Question and discussion	Feedback and interaction
11	5	A-6	Accounting for Investment (Equity investment) (Practices)	Question and discussion	Feedback and interaction
12	5	A-7	Accounting for Investment(Debt investment)	Question and discussion	Feedback and interaction
13	5	A-7	Accounting for Investment(Debt investment) (Practices)	Question and discussion	Feedback and interaction
14	5	A-8	Intangible Assets and Potential Liabilities.	Question and discussion	Feedback and interaction
15	5	A-6-7-8	Second Month Test	A Written Test	Feedback and interaction

70. Course Evaluation

- Examinations
- Quiz
- Group Project
- Class discussion
- Homework assignment

71. Learning and Teaching Resources

quired textbooks (curricular books, if any)	محاسبة متوسطة / دونالد كيسو + و جيري ويجانت ٢٠٢٢ (ترجمة - احمد عبده ، محمد سعد ، محمود السيد ، محمد فوزي) ٢٠٢٢ المحاسبة المتوسطة / الجاوي والمسعودي ٢٠٢٠
Main references (sources)	– Intermediate Accounting: IFRS Edition, 4th Edition, Donald Kieso, Jerry Weygandt, & Terry Warfield, 2020.
Recommended books and references (scientific journals, reports...)	– Intermediate Accounting, 19th Edition, Stice & Stice, 20

Course Description Form

72. Course Name

General financial principles

73. Course Code:

M M A 2222	
74. Semester / Year	
second	
75. Description Preparation Date: :	
17-3-2024	
76. Available Attendance Forms:	
study room	
77. Number of Credit Hours (Total) / Number of Units (Total)	
30 hur	
78. Course administrator's name (mention all, if more than one name)	
Name: Ass Proof wisam neamah Rgeeb	
Email: wisamn.rgeeb@uokufa.edu.iq	
79. Course Objectives	
Course Objectives	, 1- Enable the student to understand some economic concepts and basic terms in public finance 2- Enable the student to know the basic elements of public finance 3- Enable the student to understand public expenditures, public revenues and the general budget 4- Introducing the student to • • •
80. Teaching and Learning Strategies	
Strategy	1- In-person lectures 2- Posters

	3-Graduate Research Projects 4- Panel discussions in person or via a platform 5- Reports
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81. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Public needs, private needs, and the relationship of finance to other sciences	General financial	theoretical	ly/theoretical and oral exams
2	2	Public expenditures – their nature – elements – forms of public expenditures	General financial	Theoretical	ly/theoretical and oral exams
3	2	breakdown of public expenditures	General financial	theoretical	ly/theoretical and oral exams
4	2	economic effects of public spending	General financial	theoretical	ly/theoretical and oral exams
5	2	Public Revenue – Public Economic Surplus – State Domain Revenue	General financial	theoretical	ly/theoretical and oral exams
6	2	State Revenues from Fees – General Taxes and Fees	General financial	theoretical	ly/theoretical and oral exams
7	2	First month exam	General financial	theoretical	ly/theoretical and oral exams
8	2	Public Loans – Types – Nature	General financial	Theoretical	ly/theoretical and oral exams
9	2	Economic effects of public loans	General financial	theoretical	ly/theoretical and oral exams

١٠	٢	General Budget – Its Nature and Importance	General financial	theoretical	ly/theoretical and oral exams
١١	٢	importance of the general budget and its economic role	General financial	theoretical	ly/theoretical and oral exams
١٢	٢	General Budget Cycle – Preparation, Preparation and Adoption Phase	General financial	theoretical	ly/theoretical and oral exams
١٣	٢	Implementation of public policy – except on an amendment basis	General financial	theoretical	ly/theoretical and oral exams
١٤	٢	Taxes – technical regulation of taxes	General financial	theoretical	ly/theoretical and oral exams
١٥	٢	Second month exam	General financial	theoretical	ly/theoretical and oral exams

82. Course Evaluation

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

83. Learning and Teaching Resources

Public Finance	Dr .Taher Al janabi
The economics of public finance	Dr. Adel Ahmed Hashish

Course Description Form

84. Course Name:
Governmental Accounting (1)
85. Course Code:
م حك ١ 1213

86. Semester / Year:
First semester 2023/2024
87. Description Preparation Date:
7/ 3/ 2024
88. Available Attendance Forms:
1) Online lectures by instruction built into the Google meet platform
2) Attendance lectures in the classrooms
89. Number of Credit Hours (Total) / Number of Units (Total)
4hours/3 units
90. Course administrator's name (mention all, if more than one name)
Name: Dr. Sondos Majed Ridha ; Dr. Yasir Sahib Malik Number of: sondosm.ridha@uokufa.edu.iq; yasirs.abdali@uokufa.edu.iq
91. Course Objectives
Course Objectives • Preparing the student to meet the requirements and needs of the labor market in its various sectors • Effective contribution, alongside other sciences, in serving society and addressing the problems it faces • Providing scientifically qualified cadres in the field of scientific and academic research • Understanding government accounting • Distinguish between the general budget and the budget. • Understanding the theories and foundations of the government accounting system.
92. Teaching and Learning Strategies
Strategy • - E-lectures based on the integrated learning on the Google meet platform • Attendance lectures in the classrooms • In-person or on the Google meet platform • Field visits • Reports
93. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	Week
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter One: Theoretical Framework for Government Accountability		4	1
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter One: Theoretical Framework for Government Accountability		4	2
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter One: Theoretical Framework for Government Accountability		4	3
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Two: Theories that determine the spending ability / a comparative study between the theories		4	4
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Two: Theories that determine the spending ability / a comparative study between the theories		4	5
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Three: The State's General Budget		4	6
Oral assessment Daily tests	Attendance lectures in the classrooms	first monthly exam		4	7
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Three: The State's General Budget		4	8
		first monthly exam		4	9
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Four: Elements of Implementing the Theory of Allocated Funds		4	10

Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Four: Elements of Implementing the Theory of Allocated Funds		4	11
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Five: The organizational structure of the government accounting system		4	12
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Five: The organizational structure of the government accounting system		4	13
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Five: The organizational structure of the government accounting system		4	14
		Second monthly exam		4	15

94. Course Evaluation

Assignments outside the classroom/student participation in discussions a and an essay 10%
 Or a work project or daily exams
 The first exam by 20%
 The second exam by 20%
 The final exam by 50%
 Total by 100%

95. Learning and Teaching Resources

Theoretical and practical foundations of government accounting with practical applications, authored by Hassan Abdel Karim Salloum, Hossam Hassan Hashem, and Karima Abbas Jailo 2019

Course Description Form

96. Course Name:
Governmental Accounting (2)
97. Course Code:
م ح ك ٢٢٢٢٠
98. Semester / Year:

Second semester 2023/2024

99. Description Preparation Date:

7/ 3/ 2024

100. Available Attendance Forms:

- 3) Online lectures by instruction built into the Google meet platform
- 4) Attendance lectures in the classrooms

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

4hours/3 units

102. Course administrator's name (mention all, if more than one name)

Name: Dr. Sondos Majed Ridha ; Dr. Yasir Sahib Malik

Number of: sondosm.ridha@uokufa.edu.iq; yasirs.abdali@uokufa.edu.iq

103. Course Objectives

Course Objectives

- Preparing the student to meet the requirements and needs of the labor market in its various sectors
- Effective contribution, alongside other sciences, in serving society and addressing the problems it faces
- Providing scientifically qualified cadres in the field of scientific and academic research
- Knowing how to deal with public revenues and expenditures that occur in government units.
- How to deal with errors that occur in collecting public revenues or paying public expenses
- Understanding the intermediate debit and credit accounts and the most important means of controlling them
- Identify the conditions and means of implementing public contracting and the accounting procedures associated with it
- Statement of requirements for preparing financial statements in centrally funded government units

104. Teaching and Learning Strategies

Strategy

- - E-lectures based on the integrated learning on the Google meet platform
- Attendance lectures in the classrooms
- In-person or on the Google meet platform

- Field visits
- Reports

105. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	Week
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Six Documentary Authentication		4	1
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Six Documentary Authentication		4	2
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Six Documentary Authentication		4	3
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Six Documentary Authentication		4	4
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Seven Intermediate Debit Accounts (Advances and Debtors)		4	5
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Seven Intermediate Debit Accounts (Advances and Debtors)		4	6
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Eight Intermediate Accounts Payable (Trusts and Creditors)		4	7
Oral assessment	Attendance lectures in	Chapter Eight Intermediate Accounts		4	8

Daily tests	the classrooms	Payable (Trusts and Creditors)			
		first monthly exam		4	9
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Nine General Contracting		4	10
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Nine General Contracting		4	11
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Nine General Contracting		4	12
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Nine General Contracting		4	13
Oral assessment Daily tests	Attendance lectures in the classrooms	Chapter Ten Preparing and consolidating the financial statements		4	14
		Second monthly exam		4	15

106. Course Evaluation

Assignments outside the classroom/student participation in discussions a and an essay 10%
 Or a work project or daily exams
 The first exam by 20%
 The second exam by 20%
 The final exam by 50%
 Total by 100%

107. Learning and Teaching Resources

Theoretical and practical foundations of government accounting with practical applications, authored by Hassan Abdel Karim Salloum, Hossam Hassan Hashem, and Karima Abbas Jailo 2019

Course Description Form

108. Course Name:	
Ac Marketing and e-commerce	
109. Course Code:	
1215 mts	
110. Semester / Year:	
first –2023 – 2024	
111. Description Preparation Date:	
3- 2024	
112. Available Attendance Forms:	
Lectures	
113. Number of Credit Hours (Total) / Number of Units (Total)	
3 / 3	
114. Course administrator's name (mention all, if more than one name)	
Name: Bushra shaker Abd-Alhussen Email: Bushras.abdalhussen@uokufa.edu.iq	
115. Course Objectives	
Course Objectives	That the student be able to understand the theoretical framework of marketing and know its contents in detail .١ To understand the importance of studying marketing in practical life .٢ That the student be able to apply promotional methods and how to deal with customers .٣ To practice the methods of buying, selling and other marketing activities .٤ The student should identify the distribution outlets and apply the methods for distributing goods and services .٥ Enabling the student to apply the concepts of electronic commerce in his field of work .٦ That the student can diagnose problems related to marketing activities and how to solve them .٧
116. Teaching and Learning Strategies	
Strategy	Understand the steps of the product development process To gain loyalty Understanding modern ways of dealing across the world

	Global networks for marketing activities Enables the student to address problems – related to marketing activities B2 - It enables the student to meet all requirements Market requirements B3 - It enables the student to make decisions Buying as a consumer B4 - Enables the student to use Modern methods of cross-promotion Internet
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117. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	١.أ	Introduction to the study of marketing	Lectures	Daily tests, oral questions, discussions, panel discussions
٢	٣	٥.أ	The system and the marketing system environment	Lectures	Daily tests, oral questions, discussions, panel discussions
٣	٣	٥.أ	The concept and importance of the marketing information system	Lectures	Daily tests, oral questions, discussions, panel discussions
٤	٣	٥.أ	and its components	Lectures	Daily tests, oral questions, discussions, panel discussions
٥	٣	٣.أ+٤.أ	Marketing research and its types	Lectures	Daily tests, oral questions, discussions, panel discussions
٦	٣	٤.أ	Consumer behavior	Lectures	Daily tests, oral questions, discussions, panel discussions

			concepts and theories		
٧	٣	٣.١	Market Segmentation Concepts	Lectures	Daily tests, oral questions, discussions, panel discussions
٨	٣	٣.١	The concept, characteristics and importance of the product	Lectures	Daily tests, oral questions, discussions, panel discussions
٩	٣	٣.١	product life cycle	Lectures	Daily tests, oral questions, discussions, panel discussions
١٠	٣	٢.١	Tag and packaging	Lectures	Daily tests, oral questions, discussions, panel discussions
١١	٣	٢.١	Concept, objectives and importance of promotion mix	Lectures	Daily tests, oral questions, discussions, panel discussions
١٢	٣	٣.١ + ٢.١	Concept, objectives and methods of pricing	Lectures	Daily tests, oral questions, discussions, panel discussions
١٣	٣	٦.١	The concept and importance of distribution outlets	Lectures	Daily tests, oral questions, discussions, panel discussions
١٤	٣		The concept and importance of e-commerce	Lectures	Daily tests, oral questions, discussions, panel discussions
15	٣	٦.١ + ٢.١	The relationship of electronic commerce to accounting	electronic	Tests

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118. Course Evaluation

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

Oral exams

Duties assigned to students •

119. Learning and Teaching Resources

quired textbooks (curricular books, if any)	ethodical books he Internet
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in references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

120. Course Name:	
Ac English language\ 2	
121. Course Code:	
2224 م من ٢	
122. Semester / Year:	
Second Semester/ 2024	
123. Description Preparation Date:	
7/3/2024	
124. Available Attendance Forms:	
Blended and traditional (classroom presence)	
125. Number of Credit Hours (Total) / Number of Units (Total)	
2 hours per week / 2 units	
126. Course administrator's name (mention all, if more than one name)	
Name: Karrar Muhammed ghazi Email: karrarm.ghazi@uokufa.edu.iq	
127. Course Objectives	
Course Objectives	- The student should be able to familiarize himself with the basic principles of the course well; - The student should be able to read English texts correctly; - The student should be able to understand the English texts as required; - The student should be able to understand grammar excellently; - The student is able to solve the exercises accurately; - The student should be able to analyze tasks and participate in exercises effectively.
128. Teaching and Learning Strategies	

Strategy	• Receive the lecture from the teacher in the classroom and in the manner of synchronous online learning using Google Classroom • Explanation and clarification in discussions or dialogues • Questions and answers in individual and group participations • Video and audio lectures
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129. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Student should be able to use the main tense forms in English By explaining the difference between simple vs continuous simple vs perfect and they should know the compound nouns and common nouns social expressions	Tenses Present, past, future Questions Where were you born ? What do you do? Questions words Who ... ?, Why ... ?, How much? ...	Questioning and discussing	Oral assessment
2	2	Students should learn Using a bilingual dictionary Parts of speech	Using a bilingual dictionary Parts of speech adjective, preposition Words with more than one meaning <i>a book to read</i> <i>I booked a table.</i>	Questioning and discussing	Oral assessment
3	2	Students should learn social expressions	Social expressions 1 <i>Have a good weekend!</i> <i>Same to you.</i>	Questioning and discussing	Oral assessment
4	2	Students must remember to invert the subject the verb, and use the correct auxiliary verb Students should know antonyms by using prefixes (un , in ,im – etc,) Students should know stress and intonation in polite request and offers	Present tenses Present Simple <i>Most people live in the south.</i> Present Continuous <i>What's he doing at the moment?</i> <i>have/have got</i> <i>We have a population of . .</i> <i>Have you got a mobile phone?</i>	Questioning and discussing	Oral assessment
5	2	Review +exam	Describing countries <i>a beautiful country</i> <i>the coast</i> <i>This country exports wool.</i> Collocation Daily life <i>listen to music</i>		Oral assessment

			<i>talk to my friends</i>		
6	2		Making conversation Asking questions Showing that you're interested	Questioning and discussing	Oral assessment
7	2	Students should know how to differentiate between countable and un countable nouns	Past tenses Past Simple <i>He heard a noise.</i> <i>What did you do last night?</i> Past Continuous <i>A car was waiting.</i>	Questioning and discussing	Oral assessment
8	2	Students should know modals verbs and how to use verb get	Irregular verbs <i>saw, went, told</i> Making connections <i>break/mend, lose/find</i> Nouns, verbs, and adjectives Suffixes to make different parts of speech <i>discuss, discussion</i> Making negatives <i>pack, unpack</i>	Questioning and discussing	Oral assessment
9	2	Review +exam	Going to extremes Relative clauses, participle, adverb collocations		Oral assessment
10	2	Students should know two grammatical ways of forming complex sentences	Quantity <i>much and many</i> <i>How much butter? How many eggs?</i> <i>some and any</i> <i>some apples, any grapes</i> <i>something, anyone, nobody, everywhere</i> <i>a few, a little, a lot of</i> Articles <i>a shopkeeper, an old shop, the River Thames</i> <i>He sells bread.</i>	Questioning and discussing	Oral assessment
11	2	Students learn vocabulary	Buying things <i>milk, eggs, bread, a packet of crisps,</i> <i>a can of Coke, shampoo, soap,</i> <i>jumpers, department store, antique shop, newsagent, trainers,</i> <i>a tie, conditioner, first class stamps</i>	Questioning and discussing	Oral assessment
12	2	Students learn reading and writing skills	Prices and shopping <i>What's the exchange rate?</i> <i>How much is a pair of jeans?</i>	Questioning and discussing	Oral assessment
13	2	Review +exam	Verb patterns 1 <i>want to do? want/hope to do, enjoy/like doing</i> <i>looking forward to doing, 'd like to do</i> Future intentions <i>going to and will</i> <i>She's going to travel the world.</i> <i>I'll pick it up for you.</i>		Oral assessment
14	2	Students learned hot verbs	Hot verbs <i>have, go, come</i> <i>have an accident</i> <i>go wrong</i> <i>come first</i>	Questioning and discussing	Oral assessment

15	2	Students learn social expressions	How do you feel? <i>nervous, fed up</i> <i>Cheer up!</i>	Questioning and discussing	Oral assessment
130. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc					
131. Learning and Teaching Resources					
The New Headway Plus Student's Book – By John and Liz Soars (OXFORD University Press)					
The New Headway Plus Work Book					
Grammar .cl/English/ do-did done					
English page .com					
https://www.wallstreetenglish.com/blog/a-guide-to-english-grammar					

Course Description Form

132. Course Name:	Ac Business Law
133. Course Code:	1216
134. Semester / Year:	Chapter One 2023–2024
135. Description Preparation Date:	7/3/2023
136. Available Attendance Forms:	Direct presence
137. Number of Credit Hours (Total) / Number of Units (Total)	30 hours
138. Course administrator's name (mention all, if more than one name)	Name: Ali Deaa .Hussen Email: alid.hussen@uokufa.edu.iq
139. Course Objectives	

The course aims to.

A– Advance the student with legal thought that enhances the goal of studying commercial laws.

B– Promoting a student’s understanding of corporate law.

C– Enabling the student to evaluate commercial business.

140. Teaching and Learning Strategies

A- Knowledge goals

- 1. Understanding the history of commercial business and the reasons for emergence**
- 2. Understanding the logical basis of commercial concepts and rules**
- 3. Understanding the practical framework for the sources of commitment**
- 4. Understanding the classification of legal information to (useful, and useless)**

B - The skillful goals of the course are coming

- 1. –Good application of legal procedures.**
- 2. The possibility of analyzing and discussing commercial legislation.**
- 3. Evaluating the current and future commercial transactions.**

141. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
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١	٢	Understand the intellectual framework of commercial law and companies	Definition of the law and its importance	Getting lectures+ pivotal discussions	Daily exam+ providing comprehensive intellectual questions for the topic.
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142. Course Evaluation

- Month and daily exams
- Class activity for the pivotal discussion of the student

143. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Commercial Companies Book, a comparative study of Dr. Latif Jabr Kumani.
Main references (sources)	
Recommended books and references (scientific journals, reports...)	Patrols, PowerPoint program
Electronic References, Websites	Electronic references, and Internet sites

المرحلة الثالثة

Course Description Form

144. Course Name:
auditing and Monitoring
145. Course Code:
٢٣٣٥QAR
146. Semester / Year:
Third stage / second course / for the year 2023–2024
147. Description Preparation Date:
7/3/2024
148. Available Attendance Forms:
In-person education
149. Number of Credit Hours (Total) / Number of Units (Total)
Total number of hours: 45 hours/number of units: 3With a reality 15 weeks
150. Course administrator's name (mention all, if more than one name)
Name: A.M.D. Karar Jassim Najm Al-Issawi Email: Kararj.aleesawe@uokufa.edu.iq

151. Course Objectives**Course Objectives**

- Introducing the student to the concepts and basics of control and auditing used in the science of auditing.
- Enable the student to recognize the relationship between auditing and accounting.
- Enable the student to learn about the historical development of auditing, its importance, objectives, and types.
- Enable the student to become familiar with the generally accepted auditing standards on which audits are based.
- Enable the student to learn about internal control systems, methods of measuring them, and their relationship to the audit process.
- Enable the student to learn about ways to plan the audit process and identify audit risks.
- Enabling the student to become familiar with audit programs and procedures and methods for collecting evidentiary evidence.
- Enable the student to identify the types of reports submitted by the auditor and the opinions they contain.

152. Teaching and Learning Strategies**Strategy**

- In-person lectures
- Discussion sessions among students on some cognitive matters
- Allow students to participate in discussing and explaining some aspects of the lecture

153. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	m-3	A historical introduction to the development of the concept of auditing, its objectives and types	Explanation of the lecture	Oral questions and speed tests
2	3	m-3	Common auditing standards.	Explanation of the lecture	Oral questions and speed tests
3	3	m-3	Defining errors and fraud, determining their types, and	Explanation of the lecture	Oral questions and speed tests

			the auditor's position on errors and types of responsibility.		
4	3	m-3	The auditor's preliminary procedures and planning for the audit process.	Explanation of the lecture	Oral questions and speed tests
5	3	m-3	Auditor working papers.	Explanation of the lecture	Oral questions and speed tests
6	3	m-3	Auditor working papers.	Explanation of the lecture	Oral questions and speed tests
7	3	m-3	Evidence in auditing and factors affecting its efficiency and adequacy	Explanation of the lecture	Oral questions and speed tests
8	3	m-3	Evidence in auditing, types of evidence, and technical means.	Explanation of the lecture	Oral questions and speed tests
9	3	m-3	Defining the concept of internal control and the elements of internal control.	Explanation of the lecture	Oral questions and speed tests
10	3	m-3	Types of internal control, its means, and means of examining internal control.	Explanation of the lecture	Oral questions and speed tests
11	3	m-3	Types of internal control, its means, and means of examining internal control.	Explanation of the lecture	Oral questions and speed tests
12	3	m-3	Understanding internal audit, its types, internal audit standards and procedures.	Explanation of the lecture	Oral questions and speed tests
13	3	m-3	Auditor's report.	Explanation of the lecture	Oral questions and speed tests
14	3	m-3	Auditor's report.	Explanation of the lecture	Oral questions and speed tests
15	3	m-3	Auditor's report.	Explanation of the lecture	Oral questions and speed tests

154. Course Evaluation

- Written exams
- Daily oral and written tests
- Participate in answering cognitive questions raised during the lecture

155. Learning and Teaching Resources

☐ Course books (curriculum books)	Abdul Razzaq Muhammad Othman Advanced auditing of accounts (Hussein Ahmed Dahdouh) _Modern auditing of accounts (Ahmed Helmy Jumaa) Auditing of accounts between theory and practice (Youssef Jarbou) _Auditing between theory and auditing
☐ Other and foreign sources	(William Thomas) External Auditing (Iyad Al-Quraishi) _Audit Basics (Mansour Hamid Mahmoud) Auditing (Arens)

☐ Accredited methodological lectures	Lectures (Dr. Sondos Majid Reda Al-Jaafari), University of Kufa, College of Administration and Economics Lectures of the Higher Institute for Accounting and Financial Studies (Dr. Muwafaq) (Naguib Suleiman) (Dr. Salah Nouri)
Electronic References, Websites	

Course Description Form

1. Course Name:	
Accounting training	
2. Course Code:	
AD 2336	
3. Semester / Year:	
Chapter 2	
4. Description Preparation Date:	
7/3/2024	
5. Available Attendance Forms:	
In person	
6. Number of Credit Hours (Total) / Number of Units (Total)	
64	
7. Course administrator's name (mention all, if more than one name)	
Name: : Dawoud Salman Al-Fartusi , Murtada Saleh Al-Juaifari Email: Murtadhas.mahdi@uokufa.edu.iq	
8. Course Objectives	
Course Objectives	Introducing the student to the basics and concepts of accounting training. Enabling the student to use electronic programs in accounting work. Enabling the student to understand and know the methods of electronic accounting work.

	Introducing and enabling the student to prepare financial tables and statements. Introducing and enabling the student to process registration and posting to accounting records. Introducing and enabling the student to prepare monthly and final financial lists and statements.
9. Teaching and Learning Strategies	
Strategy	A- Knowledge and understanding A-1- Introducing the student to the accounting registration mechanism and prepare the accounting course electronically. A-2- Preparing financial statements manually and electronically. A-3 Preparing tables, statements and records electronically. B - Subject-specific skills B1 - The ability to learn manual and electronic accounting work B2 - The skill of preparing menus and statements using programs and computers B3 - Skills in maintaining accounting records and manual and electronic posting Teaching and Learning Methods •In-person lectures •Discussions •Solving exercises Assessment methods •Written exams •Electronic tests •Assignments assigned to the student to solve exercises and practical cases C. Thinking Skills C1. C1- Developing the student's intellectual structure through understanding sequence of accounting operations C2- Enabling the student to have the skill of accounting thinking and analysis accounting processes C3- Using logical thinking to solve accounting applications Teaching and Learning Methods •lectures •discussions Assessment methods •Electronic exams • Oral and written questions and tests

10. Course Structure					
Week	Hours	ILOs	Unit/Module Topic Title	Teaching Method	Assessment Method
1	4	A-3	Basics and concepts of accounting work.	lecture	Oral questions and speed tests
2	4	A-3	Accounting systems	lecture + exercises	Oral questions and speed tests
3	4	A-3	Accounting systems	lecture + exercises	Oral questions and speed tests
4	4	A-4	How to prepare salaries	lecture + exercises	Oral questions and speed tests
5	4	A-3	How to prepare salaries	lecture + exercises	Oral questions and speed tests
6	4	A-3	Implement monthly variables	lecture + exercises	Oral questions and speed tests
7	4	A-3	Preparing the salary register	lecture + exercises	Oral questions and speed tests
8	4	A-3	First test	Written exams	Oral questions and speed tests
9	4	A-3	Financial operations	lecture + exercises	Oral questions and speed tests
10	4	A-3	Purchases	lecture + exercises	Oral questions and speed tests
11	4	A-3	Maintenance operations	lecture + exercises	Oral questions and speed tests
12	4	A-4	Examples of financial operations	lecture + exercises	Oral questions and speed tests
13	4	A-3	Preparing financial statements	lecture + exercises	Oral questions and speed tests
14	4	A-3	Examples of preparing financial statements.	lecture + exercises	Oral questions and speed tests
15	4		Second test.	Written exams	Oral questions and speed tests
11.Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc					
12.Learning and Teaching Resources					

Required textbooks (curricular books, if any)	Basics of accounting applications and electronic accounting tools.
Main references (sources)	The practical reality in economic institutions.
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

156. Course Name:	
157. Unified accounting system1	
158. Course Code:	
١٣٢٧ م نظ ١	
159. Semester / Year:	
The third stage / first semester	
160. Description Preparation Date:	
3/7/2024	
161. Available Attendance Forms:	
Live attendance	
162. Number of Credit Hours (Total) / Number of Units (Total)	
45 hours / 45 units	
163. Course administrator's name (mention all, if more than one name)	
Name: Hassnain Kadhem Ojah Email: Hassnink.alshahmani@uokufa.edu.iq	
164. Course Objectives	
Course Objectives	it gives the student knowledge about the unified accounting system, its importance, its assumptions, and the accounting principles and foundations that have been adopted, as well as identifying its features, characteristics, and scope of application.

	• Introducing the student to accounts, tabulating the accounting manual, and introducing him to how to process the accounts in the unified accounting system. • Preparing the student to work in the economic units in the Accounts Department or the Finance Department
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165. Teaching and Learning Strategies

Strategy	• The student knows what the unified accounting system is • The student understands the basis of entitlement and when to use it • The student knows how to register entitlement entries • The student knows how to record payment and receipt entries • The student understands how to transfer to the relevant accounts • Balancing accounts and showing the impact of those accounts on the financial statements
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166. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3 h	B1	A brief overview of the unified accounting system	Explanation of the lecture	discussion
2	3 h	A1	Scope of application of the unified	Explanation of the lecture	discussion
3	3 h	c1	accounting system Definition, objectives and characteristics of the unified accounting system	Explanation of the lecture	discussion

4	3 h	B2	Methods of acquiring fixed assets	Explanation of the lecture	discussion
5	3 h	B3	Acquisition of fixed assets by purchasing from the local market	Explanation of the lecture	discussion
6	3 h	A2	acquisition of fixed assets through purchase from the foreign market	Explanation of the lecture	discussion
7	3 h	c1	Acquisition of fixed assets through gifts and donations	Explanation of the lecture	discussion
8	3 h	C3	Creation of fixed assets by contractors Creation of fixed	Explanation of the lecture	discussion
9	3 h	B5	assets by committees Obtaining fixed assets from the state	Explanation of the lecture	discussion
10	3 h	A3	The concept and definition of inventory Methods of obtaining inventory	Explanation of the lecture	discussion
11	3 h	C	General rules for obtaining inventory Purchase inventory	Explanation of the lecture	discussion
12	3 h	B1	from the local market	Explanation of the lecture	discussion

			Purchasing inventory from the external market		
13	3 h	B1	from the local market Purchasing inventory from the external market	Explanation of the lecture	discussion
14	3 h	C3	from the local market Purchasing inventory from the external market	Explanation of the lecture	discussion
15	3 h	B1	from the local market Purchasing inventory from the external market	Explanation of the lecture	discussion

167. Course Evaluation

- Examinations
- Quiz
- Group Project
- Class discussion
- Homework assignment

168. Learning and Teaching Resources

Required textbooks (curricular books, if any)	The unified accounting system book (methodical book)
Main references (sources)	Discussing and sharing interaction between students
Recommended books and references (scientific journals, reports...)	1) Follow up on the latest developments in the field of scientific research related to the course. 2) Updating the curriculum by following the curricula of specialized international universities.

	3) Taking into account the needs of the labor market and striving to meet them by reconsidering the course vocabulary.

Course Description Form

169. Course Name:	
170. Unified accounting system2	
171. Course Code:	
١٣٢٧ م نظ ١	
172. Semester / Year:	
The third stage / second semester	
173. Description Preparation Date:	
3/7/2024	
174. Available Attendance Forms:	
Live attendance	
175. Number of Credit Hours (Total) / Number of Units (Total)	
45 hours / 45 units	
176. Course administrator's name (mention all, if more than one name)	
Name: Hassnain Kadhem Ojah Email: Hassnink.alshahmani@uokufa.edu.iq	
177. Course Objectives	
Course Objectives	it gives the student knowledge about the unified accounting system, its importance, its assumptions, and the accounting principles and foundations that have been adopted, as well as identifying its features, characteristics, and scope of application.

	• Introducing the student to accounts, tabulating the accounting manual, and introducing him to how to process the accounts in the unified accounting system. • Preparing the student to work in the economic units in the Accounts Department or the Finance Department
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178. Teaching and Learning Strategies

Strategy	• The student knows what the unified accounting system is • The student understands the basis of entitlement and when to use it • The student knows how to register entitlement entries • The student knows how to record payment and receipt entries • The student understands how to transfer to the relevant accounts • Balancing accounts and showing the impact of those accounts on the financial statements
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179. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3 h	B1	Animal production stocks	Explanation of the lecture	discussion
2	3 h	A1	Vegetable production stock, agriculture list	Explanation of the lecture	discussion
3	3 h	c1	Stock of goods held by others	Explanation of the lecture	discussion

			Other assets		
4	3 h	B2	Accounting treatments for loans received	Explanation of the lecture	discussion
5	3 h	B3	Accounting treatments for loans granted	Explanation of the lecture	discussion
6	3 h	A2	Financial investments Debtors and creditors Debit current	Explanation of the lecture	discussion
7	3 h	c1	accounts Credit current	Explanation of the lecture	discussion
8	3 h	c3	accounts Subordinated pledge advances and pledge	Explanation of the lecture	discussion
9	3 h	B5	accounts Insurance and restrictive settlements	Explanation of the lecture	discussion
10	3 h	A3	Animal production stocks	Explanation of the lecture	discussion

11	3 h	C	Vegetable production stock	Explanation of the lecture	discussion
12	3 h	B1	agriculture list Stock of goods held by others	Explanation of the lecture	discussion
13	3 h	B1	agriculture list Stock of goods held by others	Explanation of the lecture	discussion
14	3 h	C3	agriculture list Stock of goods held by others	Explanation of the lecture	discussion
15	3 h	B1	agriculture list Stock of goods held by others	Explanation of the lecture	discussion

180. Course Evaluation

- Examinations
- Quiz
- Group Project
- Class discussion
- Homework assignment

181. Learning and Teaching Resources

Required textbooks (curricular books, if any)	The unified accounting system book (methodical book)
Main references (sources)	Discussing and sharing interaction between students

Recommended books and references (scientific journals, reports...)	1) Follow up on the latest developments in the field of scientific research related to the course. 2) Updating the curriculum by following the curricula of specialized international universities. 3) Taking into account the needs of the labor market and striving to meet them by reconsidering the course vocabulary.

Course Description Form

182. Course Name:	Ac English language\ 3
183. Course Code:	
184. Semester / Year:	Second Semester/ 2024
185. Description Preparation Date:	7/3/2024
186. Available Attendance Forms:	Blended and traditional (classroom presence)
187. Number of Credit Hours (Total) / Number of Units (Total)	2 hours per week / 2 units
188. Course administrator's name (mention all, if more than one name)	Name: Karrar Muhammed ghazi Email: karrarm.ghazi@uokufa.edu.iq
189. Course Objectives	

Course Objectives	• The student should be able to familiarize himself with the basic principles of the course well; • The student should be able to read English texts correctly; • The student should be able to understand the English texts as required; • The student should be able to understand grammar excellently; • The student is able to solve the exercises accurately; • The student should be able to analyze tasks and participate in exercises effectively.
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190. Teaching and Learning Strategies

Strategy	• Receive the lecture from the teacher in the classroom and in the manner of synchronous online learning using Google Classroom • Explanation and clarification in discussions or dialogues • Questions and answers in individual and group participations • Video and audio lectures
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191. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Students should learn auxiliary verbs	Auxiliary verbs do, be, have Naming the tenses Present, Past, Present Perfect Questions and negatives What did you do last night? Cows don't eat meat. Short answers Yes, I did.	Questioning and discussing	Oral assessment
2	2	Students should learn Parts of speech, meaning, spelling and pronunciation	What's in a word? Parts of speech and meaning Spelling and pronunciation Word formation Words that go together Keeping vocabulary record	Questioning and discussing	Oral assessment
3	2	Students should learn social expressions	Social expressions Never mind. Take care! You must be joking!	Questioning and discussing	Oral assessment
4	2	Students must remember to invert the subject the	Present tenses Present Simple Does she work in a bank?	Questioning and discussing	Oral assessment

		verb, and use the correct auxiliary verb Students should know antonyms by using prefixes (un , in ,im – etc.) Students should know stress and intonation in polite request and offers	Present Continuous Is he working in France at the moment? Simple or continuous? She usually drives to work, today she isn't driving. She is walking. Present passive		
5	2	Review +exam	Sport and leisure play football go sailing do aerobics		Oral assessment
6	2		Numbers and dates Money, fractions, decimals, percentages, dates, phone numbers	Questioning and discussing	Oral assessment
7	2	Students should differentiate between Past tense and Past Simple and Continuous	Past tenses Past Simple and Continuous He danced and sang. He was laughing when he saw the baby. Past Simple and Past Perfect I didn't laugh at his joke.	Questioning and discussing	Oral assessment
8	2	Students learn some vocabulary	Art and literature painter poet Collocations paint a picture read a poem	Questioning and discussing	Oral assessment
9	2	Review +exam	Giving opinions What did you think of the play? It was really boring! I fell asleep during the first act.		Oral assessment
10	2	Students should know Modal verbs	Modal verbs (1) - obligation and permission	Questioning and discussing	Oral assessment
11	2	Students learn vocabulary	Nationality words Countries and adjectives	Questioning and discussing	Oral assessment
12	2	Students learn reading and writing skills	Requests and offers Could you ...? Would you ...? Can I ...? I'd like ... Shall I ...	Questioning and discussing	Oral assessment
13	2	Review +exam	Future forms		Oral assessment
14	2	Students learn social expressions	The weather It's sunny sunshine The sun's shining	Questioning and discussing	Oral assessment
15	2		Travelling around Using public transport Requests in hotel	Questioning and discussing	Oral assessment
192. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc					

193. Learning and Teaching Resources

The New Headway Plus Student's Book – By John and Liz Soars (OXFORD University Press)	
The New Headway Plus Work Book	
Grammar .cl/English/ do-did done	
English page .com	
https://www.wallstreetenglish.com/blog/a-guide-to-english-grammar	

Course Description Form**194. Course Name:**

Cost Accounting 2

195. Course Code:

M.M.C1 1325

196. Semester / Year:

2023–2024

197. Description Preparation Date:

07/03/2024

198. Available Attendance Forms:

My presence

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

75

200. Course administrator's name (mention all, if more than one name)

Name: Ahmed Maher Mohammad Ali

Email: ahmedm.fadhil@uokufa.edu.iq

201. Course Objectives

Course Objectives	- Enabling the student to understand and account for cost elements (materials, wages, etc.). - The student's ability to prepare lists of costs and methods for preparing them.
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202. Teaching and Learning Strategies

Strategy	- Educational lectures within the class. - Participate in solving examples and exercises.
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- Extracurricular duties.

203. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5		Introduction to cost accounting	Lecture	discussions
2	5		Costing concepts and classification	Lecture	discussions
3	5		Elements of costs and methods of classifying	Lecture	Implementation
4	5		Control and accounting for materials cost	Lecture	Implementation
5	5		Control and accounting for materials cost	Lecture	Implementation
6	5		Control and accounting for materials cost	Lecture	Implementation
7	5		Control and accounting for materials cost	Lecture	Implementation
8			First exam		
9	5		Control and accounting for work costs	Lecture	Implementation
10	5		Control and accounting for work costs	Lecture	Implementation

11	5		Control and accounting for work costs	Lecture	Implementation
12	5		counting for service costs	Lecture	Implementation
13	5		counting for service costs	Lecture	Implementation
14	5		counting for service costs	Lecture	Implementation
15			Second exam		

204. Course Evaluation

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

205. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	Cost Accounting - Author Dr. Nassif Jubouri
Recommended books and references (scientific journals, reports...)	Cost Accounting –Dr. HORNGREN Cost Accounting – Dr. Matz U
Electronic References, Websites	https://accountinggate.com/arabic/cost-accounting

Course Description Form

206. Course Name:
Cost Accounting 2
207. Course Code:
M.M.C2 2334
208. Semester / Year:
2023–2024
209. Description Preparation Date:
07/03/2024
210. Available Attendance Forms:
My presence
211. Number of Credit Hours (Total) / Number of Units (Total)
75

212. Course administrator's name (mention all, if more than one name)

Name: Ahmed Maher Mohammad Ali

Email: ahmedm.fadhil@uokufa.edu.iq

213. Course Objectives**Course Objectives**

- Providing the student with the concept and method of accounting for the costs of production orders.
- Providing the student with the concept and method of accounting for the costs of production stages.
- Providing the student with the concept and methods of determining and compiling costs.
- Providing the student with the concept and method of accounting for joint and incidental costs.

214. Teaching and Learning Strategies**Strategy**

- Educational lectures within the class.
- Participate in solving examples and exercises.
- Extracurricular duties.

215. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5		Production order cost system	Lecture	Implementation
2	5		Production order cost system	Lecture	Implementation

3	5		Production order cost system	Lecture	Implementation
4	5		Production order cost system	Lecture	Implementation
5	5		Production stage costs	Lecture	Implementation
6	5		Production stage costs	Lecture	Implementation
7	5		Production stage costs	Lecture	Implementation
8			First exam		
9	5		Methods determining grouping costs	Lecture	Implementation
10	5		Methods determining grouping costs	Lecture	Implementation
11	5		Methods determining grouping costs	Lecture	Implementation
12	5		Methods determining grouping costs	Lecture	Implementation
13	5		Joint and incidental costs	Lecture	Implementation
14	5		Joint and incidental costs	Lecture	Implementation
15			Second exam		

216. Course Evaluation

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

217. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	Cost Accounting - Author Dr. Nassif Al-Jubo
Recommended books and references (scientific journals, reports...)	Cost Accounting –Dr. HORNGREN Cost Accounting – Dr. Matz U
Electronic References, Websites	https://accountinggate.com/arabic/cost-accounting

Course Description Form

218. Course Name:					
Ac Natural resources accounting					
219. Course Code:					
A.NR 2332					
220. Semester / Year:					
The second - 2024					
221. Description Preparation Date:					
٧/٣/٢٠٢٤					
222. Available Attendance Forms:					
presence					
223. Number of Credit Hours (Total) / Number of Units (Total)					
Number of hours (total) 60 hours					
224. Course administrator's name (mention all, if more than one name)					
Name: qayssar. A.alfatlawi					
Email: qayssara.alfatlawi@uokufa.edu.iq					
225. Course Objectives					
Course Objectives			Access to the specialized accounting information systems in oil companies and the specificity of the accounting procedures followed in them		
226. Teaching and Learning Strategies					
Strategy		Methodical books, articles, reports, and research			
227. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
١	٤	Understanding and knowledge	Characteristics of extractive industries activity and the nature of oil accounting	The lectures	Participation and exams

٢	٤	Understanding and knowledge	Exploration and exploration expenditures, International Financial Reporting Standard for Extractive Industries (IFRS6)	The lectures	Participation and exams
٣	٤	Understanding and knowledge	Accounting treatment for the research and exploration phase (capital expenditure method)	The lectures	Participation and exams
٤	٤	Understanding and knowledge	The revenue expenditure method, the successful efforts method	The lectures	Participation and exams
٥	٤	Understanding and knowledge	Methods of calculating amortization for unprepared contracts (cost and duration method for each contract individually)	The lectures	Participation and exams
٦	٤	Understanding and knowledge	Methods for calculating amortization for unprepared contracts (method of a certain percentage of total contracts)	The lectures	Participation and exams
٧	٤	Understanding and knowledge	Closing accounts for unprepared contracts (upon assignment, transfer to produced contracts, upon sale)	The lectures	Participation and exams
٨	٤	Understanding and knowledge	Closing unprepared contract accounts if amortization is	The lectures	Participation and exams

			calculated on a percentage basis		
٩	٤	Understanding and knowledge	Drilling and excavation stage	The lectures	Participation and exams
١٠	٤	Understanding and knowledge	Accounting) treatment for drilling operations according to the capital method and drilling operations according to the (revenue method	The lectures	Participation and exams
١١	٤	Understanding and knowledge	Production stage, accounting treatment for the production stage (recognition of revenues and (expenses	The lectures	Participation and exams
١٢	٤	Understanding and knowledge	Methods for calculating the exhaustion of productive wells (fully developed contracts and partially developed (contracts	The lectures	Participation and exams
١٣	٤	Understanding and knowledge	Depreciation of equipment and fixed assets	The lectures	Participation and exams
١٤	٤	Understanding and knowledge	Final accounts of oil companies	The lectures	Participation and exams
١٥	٤	Understanding and knowledge	Accounting for oil in Iraq (accounting treatments under the unified (accounting system	The lectures	Participation and exams

228. Course Evaluation

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

229. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Specialized accounting systems Specialized accounting websites
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

230. Course Name: Tax accounting	
Ac	
231. Course Code: ١٣٢٨	
232. Semester / Year: 2/ 4 2023-2024	
233. Description Preparation Date: 7/3/2024	
234. Available Attendance Forms: a lecture	
235. Number of Credit Hours (Total) / Number of Units (Total) 45 hour	
236. Course administrator's name (mention all, if more than one name)	
Name: ameer sahib shaker Email: ameers.naji@uokufa.edu.iq	
237. Course Objectives	
Course Objectives	- Enable student become fami with the conc of tax account in addition to concept taxable incom • Enabling student determine taxable incc

	in accordance with the relevant legislation. • Enable student to know the scope of tax and annual tax. • Enable student understand exemptions, allowances, and deductible expenses. • Introducing student to mechanisms dealing with losses. • Enabling student various methods estimating income and tax measure rate. • Introducing student to concepts property tax and mechanism calculating the
238. Teaching and Learning Strategies	
Strategy	able the student to employ the acquired skills in solving problems related to tax accounting

	• enabling the student to employ the acquired skills to meet the requirements of the labor market regarding keeping pace with developments in tax calculation methods • enabling the student to employ the acquired skills to carry out the necessary accounting procedures according to the Iraqi tax law. • Enabling the student to employ the acquired procedures in the field of thinking about the possibility of developing work in tax accounting
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239. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	A.1	The concept of tax, its objectives, rules and legal basis	a lecture	Daily tests, oral questions, discussions, and a panel discussion
2	3	A.2	Tax evasion and its causes, tax avoidance, double taxation and its types	a lecture	Daily tests, oral questions, discussions, and a panel discussion
3	3	A.3	Types of taxes and tax structure in Iraq	a lecture	Daily tests, oral questions, discussions, and a panel discussion
4	3	A.4	The concept of tax accounting and the components of the tax system	a lecture	Daily tests, oral questions, discussions, and a panel discussion
5	3	A.5	Taxable income in Iraqi tax legislation	a lecture	Daily tests, oral questions, discussions, and a panel discussion
6	3	A.6	The scope of the tax and the annual tax	a lecture	Daily tests, oral questions, discussions, and a panel discussion
7	3	A.7	Allowances, exemptions, and tax rates	a lecture	Daily tests, oral questions, discussions, and a panel discussion
8	3	A.8	Costs related to the economic activity of the taxpayer	a lecture	Daily tests, oral questions, discussions, and a panel discussion
9	3	A.9	Types of taxes	a lecture	Daily tests, oral questions, discussions, and a panel discussion

10	3	A.10	Downloads and losses	a lecture	Daily tests, oral questions, discussions, and a panel discussion
11	3	A.11	Methods for estimating taxable income	a lecture	Daily tests, oral questions, discussions, and a panel discussion
12	3	A.12	Tax examination	a lecture	Daily tests, oral questions, discussions, and a panel discussion
13	3	A.13	Property tax	a lecture	Daily tests, oral questions, discussions, and a panel discussion
14	3	A.14	Tax on barns	a lecture	Daily tests, oral questions, discussions, and a panel discussion
15	3	A.15	Resident and non-resident person and how the tax is calculated for him	a lecture	Daily tests, oral questions, discussions, and a panel discussion

240. Course Evaluation

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

241. Learning and Teaching Resources

Basic texts	
Course books	
Other	
Tax Accounting Book, written by: Professor Saud Jayed Mashkooor and others, Al-Muthana University, 2014.	

Course Description Form

242. Course Name:
Advanced financial accounting
243. Course Code:

MQD 2331

244. Semester / Year:

Second Semester 2023/ 2024

245. Description Preparation Date:

٠٧,٠٣,٢٠٢٤

246. Available Attendance Forms:

Blended learning (traditional and online)

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

5 hours per week / 4 units

248. Course administrator's name (mention all, if more than one name)

Name: Dr. Ahmed Abd Zaid Abedi

Dr. Hassanein Ragheb Talab

Email: ahmeda.abedi@uokufa.edu.iq

hassnainr.abozaid@uokufa.edu.iq

249. Course Objectives

**Course
Objectives**

- The student should be able to know advanced financial accounting topics in general;
- The student should be able to accurately understand the merger of companies, operating sectors (divisions and branches), financial reporting requirements, revenues and trust assets;
- The student should be able to describe the financial processes of corporate mergers and corporate branches and revenue recognition well;
- The student should be able to analyze the accounting treatments for mergers of companies and branches of companies and recognize revenues in an excellent manner;
- The student should be able to make accounting entries for the financial operations of mergers of companies and branches of companies, recognize revenues, and prepare financial statements correctly;
- The student should be able to explain accounting entries, financial operations for mergers of companies and branches of companies, revenue recognition, and interpret financial statements accurately.

250. Teaching and Learning Strategies

Strategy	• Receive lectures on the theoretical and practical aspects of the course from the teacher in the classroom using the synchronous online learning method using Google Classroom; • Explanation and clarification in discussions and dialogues on each subject of the course; • Questions and answers in individual and group posts.
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251. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	The concept of company merger: its reasons and types	Accounting for corporate mergers	In-person learning (discussion and questioning) and e learning (flipped classroom)	Oral and monthly assignments and exams
2	5	Accounting treatments for company mergers - asset acquisition	Accounting for corporate mergers	In-person learning (discussion and questioning) and e learning (flipped classroom)	Oral and monthly assignments and exams
3	5	Accounting treatments for company mergers - acquisition of shares - Preparing consolidated financial statements on the date of acquisition	Accounting for corporate mergers	In-person learning (discussion and questioning) and e learning (flipped classroom)	Oral and monthly assignments and exams
4	5	Accounting treatments for acquiring shares after the date of acquisition - cost and ownership methods Students should know stress and intonation in polite request an offers	Accounting for corporate mergers	In-person learning (discussion and questioning) and e learning (flipped classroom)	Oral and monthly assignments and exams
5	5	The concept of operating segments (departments) and financial reporting requirements	Accounting for companies have departments and branches	In-person learning (discussion and questioning) and e learning (flipped classroom)	Oral and monthly assignments and exams
6	5	The concept of branches, their types, and the importance of accounting for their activities	Accounting for companies have departments and branches	In-person learning (discussion and questioning) and e learning (flipped classroom)	Oral and monthly assignments and exams
7	5	Accounting treatments for internal branches - the central method	Accounting for companies have departments and branches	In-person learning (discussion and questioning) and e learning (flipped classroom)	Oral and monthly assignments and exams
8	5	Accounting treatments for internal branches - the decentralized method	Accounting for companies have departments and branches	Questioning and discussing	Oral and monthly assignments and exams

9	5	Reconciling current accounts (branch current and center current) and preparing consolidated financial statements for the head office and its branches	Accounting for companies have departments and branches	In-person learning (discussion and questioning) and e learning (flipped classroom)	Oral and monthly assignments and exams
10	5	Solutions to questions + and exercises First semester exam	Accounting for corporate mergers + Accounting for companies that have departments and branches	In-person learning (discussion and questioning) and e learning (flipped classroom)	Oral and monthly assignments and exams
11	5	The concept of revenue, the basis of its recognition, and related accounting problems	Revenue recognition issues	Questioning and discussing	Oral and monthly assignments and exams
12	5	The concept of trust goods and the foundations of revenue recognition from the point of view of the principal and the agent	Revenue recognition issues	In-person learning (discussion and questioning) and e learning (flipped classroom)	Oral and monthly assignments and exams
13	5	Problems and foundations of recognizing revenues resulting from installment sales operations - installment sales method	Revenue recognition issues	In-person learning (discussion and questioning) and e learning (flipped classroom)	Oral and monthly assignments and exams
14	5	Problems and foundations of recognizing revenues resulting from installment sales operations - installment sales method	Revenue recognition issues	In-person learning (discussion and questioning) and e learning (flipped classroom)	Oral and monthly assignments and exams
15	5	Solutions to questions + and exercises First semester exam	Revenue recognition issues	In-person learning (discussion and questioning) and e learning (flipped classroom)	Oral and monthly assignments and exams

252. Course Evaluation

- 1 - Daily tests of theoretical and applied aspects and student participation in the classroom, by discussing the topics presented.
- 2 - Monthly and oral exams.
- 3 - Solutions to daily assignments are among the approved topics.

253. Learning and Teaching Resources

Advanced Financial Accounting Book / Prof. Dr. Amer Muhammad Salman, Prof. Dr. Bushra Najm Abdullah, Assistant Prof. Dr. Abbas Hamid Yahya	
Lectures prepared for this course by the lecturer	
Advanced Finance Book / Souad Ghazal	
Using websites, Google Classroom	

Course Description Form

1. Course Name:					
Ac Accounting for financial institutions					
2. Course Code:					
A.In 1330					
3. Semester / Year:					
The First - 2024					
4. Description Preparation Date:					
1/10/٢٠٢٤					
5. Available Attendance Forms:					
presence					
6. Number of Credit Hours (Total) / Number of Units (Total)					
Number of hours (total) 60 hours					
7. Course administrator's name (mention all, if more than one name)					
Name: qayssar. A.alfatlawi Email: qayssara.alfatlawi@uokufa.edu.iq					
8. Course Objectives					
Course Objectives			Learn about the characteristics of banking activity and the insurance sector in general, learn about the nature of the unified accounting system for financial institutions (banks and insurance companies), and learn about the accounting procedures and treatments followed in each of them.		
9. Teaching and Learning Strategies					
Strategy		Methodical books, articles, reports, and research			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
١	٤	Understanding and knowledge	Introduction to the nature of banking activity and the types of activities it carries out	The lectures	Participation and exams
٢	٤	Understanding and knowledge	Fund Secretariat Division (local	The lectures	Participation and exams

			currency and foreign (currency)		
۳	£	Understanding and knowledge	Debit and Credit Current Accounts Division	The lectures	Participation and exams
۴	£	Understanding and knowledge	Fixed Cash Deposits and Savings Division	The lectures	Participation and exams
۵	£	Understanding and knowledge	Commercial Papers Division (Bills of Exchange and Discounted (Transfers	The lectures	Participation and exams
۶	£	Understanding and knowledge	Internal remittances, external remittances, travelers checks and bills of exchange	The lectures	Participation and exams
۷	£	Understanding and knowledge	Documentary Credits Division	The lectures	Participation and exams
۸	£	Understanding and knowledge	Letters of Guarantee Division	The lectures	Participation and exams
۹	£	Understanding and knowledge	Registration settlements and final accounts in banks	The lectures	Participation and exams
۱۰	£	Understanding and knowledge	Accounting in insurance companies And types of accounting books and records in insurance companies	The lectures	Participation and exams
۱۱	£	Understanding and knowledge	Accounting treatments for expenses and revenues of insurance operations with examples - practical applications	The lectures	Participation and exams
۱۲	£	Understanding and knowledge	Accounting treatments for investments and reserves in insurance companies	The lectures	Participation and exams
۱۳	£	Understanding and knowledge	Accounting treatments for investments and reserves in	The lectures	Participation and exams

			insurance companies		
١٤	٤	Understanding and knowledge	Registration settlements and final accounts in insurance companies	The lectures	Participation and exams
١٥	٤	Understanding and knowledge	Registration settlements and final accounts in insurance companies	The lectures	Participation and exams

11. Course Evaluation

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

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Specialized accounting systems Specialized accounting websites
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

1.	
Analysis of Financial Statements E	
2. Course Code	
1329 CE TAQ	
3. Semester / Year	
First Semester – Academic Year 2023/2024	
4. Date of preparation of this description	
1/9/2023	
5. Available attendance formats	
Classrooms	
6. Number of credit hours (total) / number of units (total)	
4 attendance hours per week - 4 units	
7. Course administrator's name (if more than one name)	
Name : Prof. Aqeel Hamza Habib email : Aqeel.ALHasnawi@u-ctpuar.e.g	
8. Course Objectives	
- Introducing the basic concepts of financial statement analysis - Training on the analysis of the components of the financial statements - Learn about the methods of analyzing financial statements - Identify the financial ratios of liquidity analysis - Identify the financial ratios for profitability analysis - Identify the financial ratios for activity analysis - Identify financial ratios for solvency analysis	Course Objectives
9. Teaching and Learning Strategies	
- Employing students' energy and intellectual skills. - Receive reports of daily duties related to the course vocabulary. - Solve practical problems during application.	Strategy

• Reduce the gap between theoretical and practical reality. • Conduct short tests to measure the student's understanding of the subject. • Conducting daily tests to motivate students to creativity and mental deduction	
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10. Course Structure

Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	Week
Participation exams	Lectures	Financial Analysis Overview Business Analysis - Introduction Business Analysis - Types Business Analysis - Components Business Analysis - Financial Statements - Basis of Analysis Business Activities - Financial Statements Reflect Business Activities - Additional Information	Introducing the basic concepts of financial statement analysis	4 hour	1
Participation and exams	Lectures	Financial Statement Analysis Inspection - Analysis Tools Valuation Models - Analysis in Effective Market - Financial Reporting and Analysis - Reporting Environment - Legal Financial Reports - Factors Affecting Financial Reporting.	Training on the analysis of components of the financial statements	4 hour	2
Participation and exams	Lectures	Cash Flow Analysis - Statement of Cash Flows - Importance of Cash Reporting by Activities - Building Cash Flow	Enable the student to analyze cash flow - statement of cash flows - importance of cash reporting by activities building cash flow	4 hour	3
Participation and exams	Lectures	Statement - Special Topics - Direct Method - Analysis of implications of cash flows.	Definition of the direct method of analysis of effects of cash flows.	4 hour	4
Participation and exams	Lectures	Analysis of Operational Activities Analysis of Investment Activities Analysis of Financing Activities	Enable the student to analyze operational activities analysis of investment activities - analysis of financing activities	4 hour	5
		First-month exam and questions solutions			6

Participation and exams	Lectures	Liquidity Ratio	Enable the student analyze Liquidity Ratio	4 hour	7
Participation and exams	Lectures	Activity Percentage	Definition of activity percentage	4 hour	8
Participation and exams	Lectures	Profitability ratio	Enable the student analyze Profitability ratio	4 hour	9
Participation and exams	Lectures	Solvency ratios	Definition of solvency ratios	4 hour	10
Participation and exams	Lectures	Leverage Ratio	Enable the student analyze Leverage Ratio	4 hour	11
Participation and exams	Lectures	Project Evaluation	Definition of Project Evaluation	4 hour	12
Participation and exams	Lectures	Predicting financial failure	Definition of forecasting financial failure	4 hour	13
Participation and exams	Lectures	Investment Policies	Definition of investment policies	4 hour	14
		Second-month exam and exam question solutions		4 hour	15

11. Course Evaluation

Out-of-Class Assignments	
/ Student participation in discussions, articles, work projects or daily exams	10%
First exam	20%
Second exam	20%
Final Exam	50%
Total	100%

12. Learning and Teaching Resources

Financial Statement Analysis 10th Edition By K. R. Subramaniam	Financial Statement Analysis Book Tenth Edition – 2008 Written by K.R. Subramaniam

Course Description Form

254. Course Name:	
Corporate accounting	
255. Course Code:	
M MSH 1326	
256. Semester / Year:	
Second Semester 2023/ 2024	
257. Description Preparation Date:	
٠٧,٠٣,٢٠٢٤	
258. Available Attendance Forms:	
Blended learning (traditional and online)	
259. Number of Credit Hours (Total) / Number of Units (Total)	
5 hours per week / 4 units	
260. Course administrator's name (mention all, if more than one name)	
Name: Dr. Ahmed Abd Zaid Abedi Dr. Hassanein Ragheb Talab Email: ahmeda.abedi@uokufa.edu.iq hassnainr.abozaid@uokufa.edu.iq	
261. Course Objectives	
Course Objectives	- The student should be able to know the topics of corporate accounting in general; - The student should be able to define partnerships companies and contribution companies and describe their most important characteristics accurately; - The student should be able to classify the important elements in the articles of incorporation, the plans for distributing profits and losses, the reasons for the joining and withdrawal of a partner in contribution

	companies, and also classify the important elements in the articles incorporation, capital shares, types of distributed profits, methods of increasing and reducing capital and liquidation in contribution companies well covalent; • The student should be able to analyze the accounting treatments for capital formation, distribution of profits and losses, joining and withdrawal of a partner, and liquidation in partnerships companies, as well as analyzing capital, treasury shares, distribution of profits, increase and decrease of capital, and liquidation in contribution companies in an excellent manner; • The student should be able to make accounting entries for capital formation, distribution of profits and losses, partner joining and withdrawal, and liquidation in partnerships companies, as well as correctly analyze capital, treasury shares, distribution of profits, increase and decrease in capital, and liquidation in contribution companies; correctly; • The student should be able to explain the accounting restrictions for capital formation, distribution of profits and losses, joining and withdrawal of a partner, and liquidation in partnerships companies, and also correctly analyze capital, treasury shares, distribution of profits, increase and decrease in capital, and liquidation in contribution companies accurately
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262. Teaching and Learning Strategies

Strategy	• Receive lectures on the theoretical and practical aspects of the course from the teacher in the classroom using the synchronous online learning method using Google Classroom; • Explanation and clarification in discussions and dialogues on each subject of the course; • Questions and answers in individual and group posts.
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263. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	The concept of companies, their types and characteristics	Accounting of Partnerships	In-person learning (discussion and questioning) and e-learning (flipped classroom)	Oral and monthly assignments and exams
2	5	Accounting treatments for capital formation in Partnerships companies	Accounting of Partnerships	In-person learning (discussion and questioning) and e-learning (flipped classroom)	Oral and monthly assignments and exams
3	5	Accounting treatments for partners' current accounts and related operations	Accounting of Partnerships	In-person learning (discussion and questioning) and e-learning (flipped classroom)	Oral and monthly assignments and exams
4	5	Financial statements of Partnership companies and distribution of profit and losses among partners	Accounting of Partnerships	In-person learning (discussion and questioning) and e-learning (flipped classroom)	Oral and monthly assignments and exams
5	5	Accounting treatments for increasing capital in Partnerships companies - joining a partner through purchase	Accounting of Partnerships	In-person learning (discussion and questioning) and e-learning (flipped classroom)	Oral and monthly assignments and exams
6	5	Accounting treatments for increasing capital in Partnerships companies - joining an investment partner	Accounting of Partnerships	In-person learning (discussion and questioning) and e-learning (flipped classroom)	Oral and monthly assignments and exams
7	5	Accounting treatments for capital reduction in Partnerships companies - partner withdrawal	Accounting of Partnerships	In-person learning (discussion and questioning) and e-learning (flipped classroom)	Oral and monthly assignments and exams
8	5	Accounting treatments for Partnership's companies	Accounting of Partnerships	Questioning and discussing	Oral and monthly assignments and exams
9	5	Solutions to questions and exercises+ First semester exam	Accounting of Partnerships	In-person learning (discussion and questioning) and e-learning (flipped classroom)	Oral and monthly assignments and exams
10	5	Accounting treatments for capital formation in joint stock companies	Accounting of contribution companies	In-person learning (discussion and questioning) and e-learning (flipped classroom)	Oral and monthly assignments and exams
11	5	Accounting treatments for receiving uncollected installments from shareholders and treating default	Accounting of contribution companies	Questioning and discussing	Oral and monthly assignments and exams
12	5	Financial statements contribution companies and distribution of profits to shareholders	Accounting of contribution companies	In-person learning (discussion and questioning) and e-	Oral and monthly assignments and exams

				learning (flipped classroom)	
13	5	Accounting treatments for increasing and decreasing capital in contribution companies	Accounting of contribution companies	In-person learning (discussion and questioning) and e-learning (flipped classroom)	Oral and monthly assignments and exams
14	5	Accounting treatments for liquidation of contribution companies	Accounting of contribution companies	In-person learning (discussion and questioning) and e-learning (flipped classroom)	Oral and monthly assignments and exams
15	5	Solutions to questions and exercises+ First semester exam	Accounting of contribution companies	In-person learning (discussion and questioning) and e-learning (flipped classroom)	Oral and monthly assignments and exams

264. Course Evaluation

1 - Daily tests of theoretical and applied aspects and student participation in the classroom, by discussing the topics presented.

2 - Monthly and oral exams.

3 - Solutions to daily assignments are among the approved topics.

265. Learning and Teaching Resources

Advanced Financial Accounting Book / Prof. Dr. Amer Muhammad Salman,
Prof. Dr. Bushra Najm Abdullah, Assistant Prof. Dr. Abbas Hamid Yahya

Lectures prepared for this course by the lecturer

Advanced Finance Book / Souad Ghazal

Using websites, Google Classroom

المرحلة الرابعة

Course Description Form

1. Course Name:	
Administrative accounting	
2. Course Code:	
٢٢٤٤٣	
3. Semester / Year:	

First/2023–2024

4. Description Preparation Date:

٢٠٢٤/٧/٣

5. Available Attendance Forms:

My presence

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

Hours (75) / Units (5)

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

Name: Hatem Karim Kadhim

Email: hatimk.kadhm@uokufa.edu.iq

Name: Ali Noori Abdulzahra

Email: alin.oraibi@uokufa.edu.iq

8. Course Objectives

Course Objectives

It aims to introduce the student to:

- 1 –The emergence and development of management accounting and its relationship to financial accounting and cost accounting.
- 2 –Cost concepts and behavior.
- 3 –Calvinist concepts and terminology.
- 4 –The relationship between cost, volume and profit, the use of costs in pricing decisions, and learning about cost-based pricing methods.
- 5 –Costs appropriate for decision making.
- 6 –The decision to make or purchase.

The cognitive and skills objectives of the course

A– Cognitive objectives

A1– It enables the student to prepare useful information for decision-making.

A2– Teaches the student pricing methods.

A3– Introduces the student to the concept of parity and its uses.

	A4– The student chooses the appropriate decision to accept the special order A5– The student distinguishes between managerial accounting and cost accounting. A6– It enables the student to separate mixed costs. B – The skills objectives of the course. B1 – That the student can know how to make a decision. B2 – The student should be able to know how to choose the best alternative. B3 – The student should be able to know the separation of costs into variable and fixed. B4– That the student be able to know the allocation of scarce resources.
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9. Teaching and Learning Strategies

Strategy	• Electronic lectures according to the built-in education on the Google Meet platform • Practical applications to solve accounting problems • A field scientific visit to the arithmetic sections in the economic units • See the documentary group specified under the instructions and regulations in force • illustrations (posters) • Graduation research projects • Episodes of attendance or through the Google Meet platform • Field visits • Reports
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	6	To be able to know the concept of	The concept of administrative accounting	lecture	discussion

		administrative accounting			
٢	◦	He can know the relationship between administrative accounting and financial accounting	His relationship to financial accounting	lecture	discussion
٣	◦	To be able to distinguish between direct and non - direct costs	Direct and indirect costs	lecture	application
٤	◦	To be able to distinguish between changing and fixed costs	Changing and fixed costs	lecture	application
٥	◦	He can know and appreciate the behavior of costs	Cost behavior and appreciation	lecture	a test
٦	◦	To be able to know the basics of a Break even point	The basics of a Break even point	lecture	application
٧	◦	He can know the ways to calculate the Break even point point	Break even point	lecture	application
٨	◦	To be able to know the relationship between the point of Break even point and the target profit	Break even point and profit targeted	lecture	application
٩	◦	To be able to know the relationship between the point of Break even point and tax	Break even point and tax	lecture	application
١٠	◦	He can know the point of Break even point in the case of multiple products	A Break even point in the case of multiple products	lecture	application
١١	◦	evaluation	the first exam	lecture	a test
١٢	◦	He can know the decision -making between manufacture or purchase and special request	Made or purchase and special request	lecture	discussion

١٣	◦	It can know the decision -making of the decision to remain or delete one of the production lines	Delete one of the production lines	lecture	discussion
١٤	◦	To be able to know how to customize rare resources and pricing	Customize rare resources and pricing	lecture	application
١٥	◦	evaluation	The second exam	lecture	a test

11. Course Evaluation

- 1) Editorial and electronic exams on the Google Drive platform
- 2) Oral exams
- 3) Discussions
- 4) Practical applications duties
- 5) Quick intellectual tests
- 6) Graduate research discussion committees
- 7) Practical applications
- 8) Intellectual questions
- 9) Workshops

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Horngren Book etc. 2018 edition
Main references (sources)	Hilton book Edition 2000

Course Description Form

1. Course Name:	Administrative accounting
2. Course Code:	٢٢٤٤٣
3. Semester / Year:	Second/2023-2024
4. Description Preparation Date:	٢٠٢٤/٧/٣
5. Available Attendance Forms:	presence
6. Number of Credit Hours (Total) / Number of Units (Total)	Hours (75) / Units (5)

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

Name: Prof. Dr. Hatem Karim Kazem

Email: hatimk.kadhm@uokufa.edu.iq

Name: M. Ali Nouri Abdel Zahra

Email: alin.oraibi@uokufa.edu.iq

8. Course Objectives

Course Objectives

:In order to introduce the student to

A– How to prepare operational budgets

B– How to prepare capital budgets

C– Responsibility accounting

Course outcomes and teaching, learning and evaluation methods

A– Cognitive objectives

A1– It enables the student to prepare operational budgets

A2– It enables the student to prepare capital budgets

A3– It enables the student to calculate the cost of investment

A4– It enables the student to distinguish between successful and losing investments

A5– The student learns about the concept of responsibility accounting

B – The skills objectives of the course

B1 – That the student be able to know how to prepare operational budgets

B2 – The student should be able to know how to prepare investment budgets

B3 – The student should be able to know how to calculate cash flow

B4– The student should be able to know the calculation of the investment cost

	B5– The student should be able to distinguish between successful and losing investments B6– That the student is able to understand the concept of responsibility accounting
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9. Teaching and Learning Strategies

Strategy	• Electronic lectures according to the built-in education on the Google Meet platform • Practical applications to solve accounting problems • A field scientific visit to the arithmetic sections in the economic units • See the documentary group specified under the instructions and regulations in force • illustrations (posters) • Graduation research projects • Episodes of attendance or through the Google Meet platform • Field visits • Reports
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
١	٥	To know the concept of operating budget and its types	The concept of operating budget and its types	lecture	discussion
٢	٥	To be able to prepare the sales budget and cash collections budget	Preparing the sales budget and cash collections budget	lecture	application
٣	٥	To be able to prepare a budget for marketing and administrative costs	Preparing a budget for marketing and administrative costs	lecture	application
٤	٥	To be able to prepare the production budget, the direct raw materials budget for production, the raw material purchases budget, and the cash payments budget	Preparing the production budget, the direct raw materials budget for production, the raw material purchases budget, and the cash payments budget	lecture	application
٥	٥	To be able to prepare the direct labor budget, the indirect industrial cost budget, and the cost of finished production inventory	Preparing the direct labor budget, the indirect industrial costs budget, and the cost of finished production inventory	lecture	application
٦	٥	To be able to prepare a cash budget, balance the	Preparing the cash budget, balancing the income statement, and the balance sheet	lecture	application

		income statement, and the balance sheet			
٧	◦	Student evaluation	the first exam	lecture	a test
٨	◦	To be able to know the concept of capital budgeting and its types	The concept of capital budgeting and its types	lecture	discussion
٩	◦	To be able to calculate cash flow	Cash flow calculation	lecture	application
١٠	◦	To be able to calculate the cost of investment	Calculating the investment cost	lecture	application
١١	◦	To be able to evaluate projects using the payback period method and the accounting rate of return	Evaluating projects using the payback period method and accounting rate of return	lecture	application
١٢	◦	To be able to evaluate projects using the net present value method and the profitability index	Evaluating projects using the net present value method and the profitability index	lecture	application
١٣	◦	To be able to evaluate projects using the internal rate of return on investment method	Evaluating projects using the internal rate of return on investment method	lecture	application
١٤	◦	evaluation	General exercises	lecture	application
١٥	◦	evaluation	Second exam	lecture	a test

11. Course Evaluation

- 1) Editorial and electronic exams on the Google Drive platform
- 2) Oral exams
- 3) Discussions
- 4) Practical applications duties
- 5) Quick intellectual tests
- 6) Graduate research discussion committees
- 7) Practical applications
- 8) Intellectual questions
- 9) Workshops

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Horngren Book etc. 2018 edition
Main references (sources)	Hilton book Edition 2000

Course Description Form

266. Course Name:	Ac English language\ 4
267. Course Code:	
268. Semester / Year:	Second Semester/ 2024

269. Description Preparation Date:

٠٧,٠٣,٢٠٢٤

270. Available Attendance Forms:

Blended and traditional (classroom presence)

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

٢ hours per week / 2 units

272. Course administrator's name (mention all, if more than one name)

Name: Dr. Ahmed Abd Zaid Abedi

Email: ahmeda.abedi@uokufa.edu.iq

273. Course Objectives**Course Objectives**

- The student should be able to familiarize himself with the basic principles of the course well;
- The student should be able to read English texts correctly;
- The student should be able to understand the English texts as required;
- The student should be able to understand grammar excellently;
- The student is able to solve the exercises accurately;
- The student should be able to analyze tasks and participate in exercises effectively.

274. Teaching and Learning Strategies**Strategy**

- Receive the lecture from the teacher in the classroom and in the manner of synchronous online learning using Google Classroom
- Explanation and clarification in discussions or dialogues
- Questions and answers in individual and group participations
- Video and audio lectures

275. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Student should be able to use the main tense forms in English	No place like home Tense system Vocabulary	Questioning and discussing	Oral assessment

		By explaining the difference between simple vs continuous simple vs perfect and they should know the compound nouns and common nouns social expressions	Compound words Everyday English		
2	2	Students should understand differences between perfect and continuous perfect And between the verbs make and do	Been there, don't that Revise and practice the simple perfect and continuous tenses Vocabulary Compound words	Questioning and discussing	Oral assessment
3	2	To get students a point out where they able to manipulate the tenses when writing their own stories, and when speaking Student should know Synonyms	What a story Narrative tenses Simple and continuous Difficult Vocabulary	Questioning and discussing	Oral assessment
4	2	Students must remember to invert the subject the verb, and use the correct auxiliary verb Students should know antonyms by using prefixes (un , in ,im – etc.) Students should know stress and intonation in polite request and offers	Nothing but the truth Questions and negatives Vocabulary Everyday English	Questioning and discussing	Oral assessment
5	2	Review +exam	An eye to the future Future form Hot verbs, take and put		Oral assessment
6	2		Making it big Expressions of quality Countable and uncountable nouns	Questioning and discussing	Oral assessment
7	2	Students should know how to differentiate between countable and uncountable nouns	Getting on together Modals and related verbs, hot verb gets	Questioning and discussing	Oral assessment
8	2	Students should know modals verbs and how to use verb get		Questioning and discussing	Oral assessment
9	2	Review +exam	Going to extremes Relative clauses, participle, adverb collocations		Oral assessment
10	2	Students should know two grammatical ways of forming complex sentences	Things ain't what they used to be Expressing habit, used to	Questioning and discussing	Oral assessment

			do /doing, homonyms/homophones		
11	2	Students know to use the present simple to express habit	Risking life and limb Modal auxiliary verbs expressions with modal auxiliary	Questioning and discussing	Oral assessment
12	2	Students know modal verbs		Questioning and discussing	Oral assessment
13	2	Review +exam	In your dreams Hypothesizing – expression with if, words pairs		Oral assessment
14	2	Students know conditional if		Questioning and discussing	Oral assessment
15	2		It's never too late Articles (a, an, the) articles	Questioning and discussing	Oral assessment

276. Course Evaluation

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

277. Learning and Teaching Resources

The New Headway Plus Student's Book – By John and Liz Soars (OXFORD University Press)	
The New Headway Plus Work Book	
Grammar .cl/English/ do-did done	
English page .com	
https://www.wallstreetenglish.com/blog/a-guide-to-english-grammar	

Course Description Form

1. Course Name:
Specialized accounting systems
2. Course Code:
M Khas 1438
3. Semester / Year:
Year 2023–2024, first semester
4. Description Preparation Date:
7/3/2024
5. Available Attendance Forms:
The student's daily attendance in class
6. Number of Credit Hours (Total) / Number of Units (Total)
5 Year

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

Name: Dr. Ahmed Hussein Nassif Mac hi
Email: ahmedh.maji@uokufa.edu.iq

8. Course Objectives

Course Objectives	• Introducing the nature and concept of accounting for agricultural activity • Setting accounting objectives for agricultural activity • Determine the foundations and standards for accounting for agricultural activity • Identifying the final accounts in agricultural establishments • Defining the nature and characteristics of hotel activity • Introduction to the bookkeeping group and accounting treatments for hotel operations • Measuring revenues and expenses in hotel activity
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9. Teaching and Learning Strategies

Strategy	• In-person lectures • Practical applications for solving accounting problems • A scientific field visit to some agricultural institutions • In-person discussion sessions • Reports
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
١	16	The student understands the topic	The concept and characteristics of non-profit units and the nature of their activities	Theoretical and practical	quiz
٢	16	The student understands the topic	Accounting bases for non-profit units	Theoretical and practical	quiz
٣	16	The student understands the topic	Accounting Standards for Non-Profit Units	Theoretical and practical	quiz
٤	16	The student understands the topic	Basis of proof, measurement and accounting disclosure for the operations of non-profit units	Theoretical and practical	quiz
٥	16	The student understands the topic	The structure and elements of the	Theoretical and practical	quiz

			accounting system in non-profit units		
٦	16	The student understands the topic	Final accounts and financial statements in non-profit units	Theoretical and practical	quiz
٧	16	The student understands the topic	How to prepare templates for financial statements	Theoretical and practical	quiz
٨	16	The student understands the topic	Characteristics and nature of the activities of clubs, associations and unions	Theoretical and practical	quiz
٩	16	The student understands the topic	Characteristics and nature of the activities of clubs, associations and unions	Theoretical and practical	quiz
١٠	16	The student understands the topic	Accounting organization in which accounting treatments	Theoretical and practical	quiz
١١	16	The student understands the topic	Financial statements in clubs, associations, clubs and unions	Theoretical and practical	quiz
١٢	16	The student understands the topic	Characteristics and nature of the work of government hotel activities	Theoretical and practical	quiz
١٣	16	The student understands the topic	Accounting organization and accounting treatments therein	Theoretical and practical	quiz
١٤	16	The student understands the topic	Financial statements in government hotel activity	Theoretical and practical	quiz
١٥	16	The student understands the topic	Financial statements in government hotel activity	Theoretical and practical	quiz

11. Course Evaluation

- Written exams
- Oral exams
- Practical applications duties
- Quick intellectual tests

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Specialized accounting systems book/ I Thaer Siri Al-Ghabban / Dr. Fay Ibrahim Al-Ghabban
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description Form

1. Course Name: IFRS	Ac
2. Course Code: 2445	
3. Semester / Year: Second 2023-2024	
4. Description Preparation Date: ٢٠٢٤/٣/٧	
5. Available Attendance Forms: Attendance	
6. Number of Credit Hours (Total) / Number of Units (Total) :30	
7. Course administrator's name (mention all, if more than one name)	
Name: Assistant Prof. Dr. Ghazwan Ayad Alshibly Email: Ghazwani.alshiblawi@uokufa.edu.iq	
8. Course Objectives	
The course aims to introduce the basic concepts of international financial reporting standards and importance of those standards and the reasons and importance of their application, as well as definition of the most important organizations supporting accounting standardization and interest in making the application of these standards at the global level in line with the surrounding environmental conditions that led to an urgent need for an international accounting system, a system that depends on International standards for the preparation of financial reports and this is in addition to the definition of how to deal with the various accounting operations and events by addressing standards to the detailed and accurate procedures to ensure the treatment of those units.	
9. Teaching and Learning Strategies	
• Lectures • Practical applications • Solving exercises	
10. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Enable students to know what financial reports are and what are accounting standards	Financial reporting and accounting standards	Lectures	Participation and exams
2	2	Enable students to know the accounting standards drafting organizations at the international level	Accounting standards drafting organizations at the international level	Lectures	Participation and exams
3	2	Enable students to know the conceptual framework of financial accounting	Conceptual framework for financial accounting	Lectures	Participation and exams
4	2	Enable students to learn about IFRS 3 - Business Integration	IFRS 3 - Business combinations	Lectures	Participation and exams
5	2	Enable students to learn about IFRS 4 - Insurance Contracts	IFRS 4 Insurance Contracts	Lectures	Participation and exams
6	2	Enable students to know IFRS 7 - Financial Instruments - Disclosure	IFRS 7 - Financial Instruments – Disclosure	Lectures	Participation and exams
7	2	Exam			
8	2	Enable students to know IFRS 9 - Financial Instruments - Measurement	IFRS 9 - Financial Instruments - Measurement	Lectures	Participation and exams
9	2	Enable students to learn about IFRS 8 - Reporting of Operating Segments	IFRS 8 - Reporting of operating segments	Lectures	Participation and exams
10	2	Enable students to know IFRS 10 - Consolidated Financial Statements	IFRS 10 - Consolidated Financial Statements	Lectures	Participation and exams
11	2	Enabling students to know IFRS 11 -	IFRS 11 - Common Arrangements	Lectures	Participation and exams

		Common Arrangements			
12	2	Enabling students to know IFRS 13 - Fair Value Measurement	IFRS 13 - Fair Value Measurement	Lectures	Participation and exams
13	2	Enable students to know IFRS 15 - Revenue Recognition from Contracts with Customers	IFRS 15 Revenue Recognition from Contracts with Customers	Lectures	Participation and exams
14	2	Enabling students to know the International Financial Reporting Standard 16 - Financial Lease	IFRS 16 - Finance Lease	Lectures	Participation and exams
15	2	Exam			

11. Course Evaluation

according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc

12. Learning and Teaching Resources

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

Course Description Form

1. Course Name: International accounting	Ac
2. Course Code: ١٤٤١	
3. Semester / Year: the first 2023-2024	
4. Description Preparation Date: ٢٠٢٤/٣/٧	
5. Available Attendance Forms: Attendance	

6. Number of Credit Hours (Total) / Number of Units (Total) :30**7. Course administrator's name (mention all, if more than one name)**

Name: Assistant Prof. Dr. Ghazwan Ayad Alshibly

Email: Ghazwani.alshiblawi@uokufa.edu.iq

8. Course Objectives

The course aims to introduce the basic concepts of international accounting, its importance and reasons for its application, as well as to introduce the most important organizations that support accounting unification and are interested in making the application of international accounting at global level in line with the surrounding environmental conditions that have led to an urgent need for the existence of an international accounting system, which is the system that relies on international standards for preparing financial reports. This is in addition to defining how to deal with various accounting operations and events through the standards addressing the detailed and precise procedures necessary to deal with these events, such as accounting for operations in foreign currencies, translating financial statements, and accounting for changes in the general level of prices...etc.

9. Teaching and Learning Strategies

- Lectures
- Practical applications
- Solving exercises

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Enables students to know what international accounting is and the most important international business	International accounting and international business	Lectures	Participation and exams
2	2	Enables students to know the environmental	The impact of different environmental	Lectures	Participation and exams

		variables affecting accounting and the impact of their differences on them	variables on accounting		
3	2	Enables students to know the most important classifications of accounting and financial reporting systems	Classifications of accounting and financial reporting systems	Lectures	Participation and exams
4	2	Enables students to know and learn about the ongoing efforts towards international accounting consensus	International accounting consensus	Lectures	Participation and exams
5	2	Enables students to know the most important international organizations interested in international accounting and IASB publications	International accounting organizations and IASB publications	Lectures	Participation and exams
6	2	Enables students to know the foundations of accounting for transactions in foreign currency with regard to foreign exchange	Accounting for transactions in foreign currency - foundations of foreign exchange	Lectures	Participation and exams
γ	2	Enables students to know the foundations of accounting for transactions in foreign currency with regard to transactions in foreign currency	Accounting for foreign currency transactions - foreign currency transactions	Lectures	Participation and exams
λ	2	Exam			
ρ	2	Enables students to know how to translate financial statements prepared in foreign currency	Translation of financial statements prepared in foreign currency -	Lectures	Participation and exams

		according to the current/non-current method	current/non-current method		
١٠	2	Enables students to know how to translate financial statements prepared in foreign currency according to the cash/non-cash method	Translation of financial statements prepared in foreign currency - cash/non-cash method	Lectures	Participation and exams
١١	2	Enables students to know how to translate financial statements prepared in foreign currency according to the temporary method/current rate	Translation of financial statements prepared in foreign currency - temporary method/current rate	Lectures	Participation and exams
١٢	2	Enabling students to know the foundations of accounting for changes in the general level of prices - the impact of inflation on companies	Accounting for the change in the general level of prices - the impact of inflation on companies	Lectures	Participation and exams
١٣	2	Enabling students to know the foundations of accounting for changes in the general level of prices - alternatives to accounting measurement	Accounting for changes in the general level of prices - alternatives to accounting measurement	Lectures	Participation and exams
١٤	٢	Enabling students to know all the foundations related to hedge accounting and the mechanism for conducting and applying it	Hedging accounting	Lectures	Participation and exams
15	2	Exam			
11. Course Evaluation					
according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc					
12. Learning and Teaching Resources					

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

Course Description Form

1. Course Name:	
Methods and ethics of scientific research	
2. Course Code:	
AD 1442	
3. Semester / Year:	
Chapter 1	
4. Description Preparation Date:	
7/3/2024	
5. Available Attendance Forms:	
In person	
6. Number of Credit Hours (Total) / Number of Units (Total)	
32	
7. Course administrator's name (mention all, if more than one name)	
Name , Murtada Saleh Al-Juaifari Email: Murtadhas.mahdi@uokufa.edu.iq	
8. Course Objectives	
Course Objectives	Introducing the student to the basics and concepts of • .scientific research .Enabling the student to write and prepare scientific research • Enabling the student to understand and know the methods • and techniques of scientific research • Introducing and enabling the student to use modern tools and methods in preparing scientific research.
9. Teaching and Learning Strategies	

Strategy	A- Knowledge and understanding: A-1- Introducing the student to scientific research. A-2- The student understands how to prepare scientific research. B - Subject-specific skills: B1 - The ability to learn to write a graduation thesis. B2 - The skill of preparing a research plan and methodology. Teaching and learning methods: •In-person lectures •Discussions •Research examples Evaluation methods: •Written exams •Research tests •Duties assigned to the student. C- Thinking skills: C1- Developing the student's intellectual structure through reviewing previous research and projects. C2- Enabling the student with the skills of thinking, writing, and subtraction. C3- Using logical thinking to find scientific problems. Teaching and learning methods: •Lectures • Discussions
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10. Course Structure

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	2	A-3	Basics and concepts of scientific research	lecture	Oral questions and speed tests
2	2	A-3	Characteristics of scientific research	lecture + exercises	Oral questions and speed tests
3	2	A-3	Types of scientific research and its methods	lecture + exercises	Oral questions and speed tests

4	2	A-4	Conditions for scientific research	lecture + exercises	Oral questions and speed tests
5	2	A-3	Stages of research preparation	lecture + exercises	Oral questions and speed tests
6	2	A-3	Research structure or components	lecture + exercises	Oral questions and speed tests
7	2	A-3	Variables in scientific research	lecture + exercises	Oral questions and speed tests
8	2	A-3	First test.	Written exams	Oral questions and speed tests
9	2	A-3	Scientific research methodology	lecture + exercises	Oral questions and speed tests
10	2	A-3	Scientific research tools and methods and statistical methods	lecture + exercises	Oral questions and speed tests
11	2	A-3	Method of documenting scientific research	lecture + exercises	Oral questions and speed tests
12	2	A-4	Questionnaire and how to collect data	lecture + exercises	Oral questions and speed tests
13	2	A-3	Analysis and statistical tools	lecture + exercises	Oral questions and speed tests
14	2	A-3	The second test.	lecture + exercises	Oral questions and speed tests
15	2		Scientific research tools and methods and statistical methods	Written exams	Oral questions and speed tests

11.Course Evaluation

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

12.Learning and Teaching Resources

Required textbooks (curricular books, if any)	Books and resources on how to write scientific research
Main references (sources)	Previous research and studies
Recommended books and references (scientific journals, reports...)	

Course Description Form

278. Course Name:	
Accounting theory	
279. Course Code:	
م ظر 2446	
280. Semester / Year:	
Second semester 2023/2024	
281. Description Preparation Date:	
7/ 3/ 2024	
282. Available Attendance Forms:	
5) Online lectures by instruction built into the Google meet platform	
6) Attendance lectures in the classrooms	
283. Number of Credit Hours (Total) / Number of Units (Total)	
3 hours/3 units	
284. Course administrator's name (mention all, if more than one name)	
Name: A. D. Aqeel Hamza Habib Yasir is your owner Number of: akeelh.althasawi@uokufa.edu.iq; yasirs.abdali@uokufa.edu.iq	
285. Course Objectives	
- Preparing the student to meet the requirements and needs of the labor market in its various sectors - Active contribution along with other sciences in serving the community and addressing the problems it faces - Providing scientifically qualified cadres in the field of scientific and academic research - Prepare the student philosophically and in a way that helps him to understand and analyze the problems he faces in the labor market and develop appropriate accounting treatments.	Course Objectives
286. Teaching and Learning Strategies	
- E-lectures based on the integrated learning on	Strategy

the Google meet platform					
• Attendance lectures in the classrooms • In-person or on the Google meet platform • Field visits • Reports					
287. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	Week
Oral assessment Daily tests	Attendance lectures in the classrooms	Accounting history and development		3	1
Oral assessment Daily tests	Attendance lectures in the classrooms	The nature of accounting and its uses and the nature of accounting theory		3	2
Oral assessment Daily tests	Attendance lectures in the classrooms	The need to build accounting theory		3	3
Oral assessment Daily tests	Attendance lectures in the classrooms	Traditional approaches to building Accounting Theory		3	4
Oral assessment Daily tests	Attendance lectures in the classrooms	The authoritative approach to the construction of accounting theory		3	5
Oral assessment Daily tests	Attendance lectures in the classrooms	Conceptual framework for accounting and financial reporting/obj		3	6

		ectives and concepts			
Oral assessment Daily tests	Attendance lectures in the classrooms	The structure of accounting theory/objectives, concepts and assumptions		3	7
Oral assessment Daily tests	Attendance lectures in the classrooms	The structure of accounting theory/accounting principles		3	8
		First semester exam and exam questions		3	9
Oral assessment Daily tests	Attendance lectures in the classrooms	The Behavioral approach to building Accounting Theory		3	10
Oral assessment Daily tests	Attendance lectures in the classrooms	Introduction to events to build accounting theory		3	11
Oral assessment Daily tests	Attendance lectures in the classrooms	The positivist approach) realistic (to build accounting theory		3	12
Oral assessment Daily tests	Attendance lectures in the classrooms	Basis of accounting/fair value measurement		3	13
Oral assessment Daily tests	Attendance lectures in the classrooms	Alternatives to Accounting Measurement and income		3	14

		determination Models			
		Second semester exam and exam questions		3	15
288. Course Evaluation					
Assignments outside the classroom/student participation in discussions a and an essay 10% Or a work project or daily exams The first exam by 20% The second exam by 20% The final exam by 50% Total by 100%					
289. Learning and Teaching Resources					
Ahmed Balkawi, Arabizing Riad al-Abdullah			Accounting theory		

Course Description Form

290. Course Name: Advanced cost accounting
Ac
291. Course Code: ACA-1437
292. Semester / Year: ٢٠٢٤-٢٠٢٣
293. Description Preparation Date: ٢٠٢٤ / ٣ / ٧
294. Available Attendance Forms: Attention
295. Number of Credit Hours (Total) / Number of Units (Total) 75 h. 4crd.
296. Course administrator's name (mention all, if more than one name)
Name: prof. dr. karrar abdulelah azeez

Email: karara.alkhaldy@uokufa.edu.iq

297. Course Objectives

Course Objectives	- Explaining the need for cost accounting - Explaining the need for standard costing accounting.
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298. Teaching and Learning Strategies

Strategy	Understanding of standard costing : advantages and tools • Measuring the product cost via process costing system • Understanding for new techniques of cost accounting : ABC, JIT
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299. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5		Standard Costing: The Need For Standards Types Of Standards - The Advantages Of Standard Costs Steps In Standard Costing	Question and discussion	Feedback and interaction
2	5		Flexible Budget And Costs : Static And Flexible Budgets	Question and discussion	Feedback and interaction
3	5		Flexible Budget: Exercise for Preparing a Flexible Budget	Question and discussion	Feedback and interaction
4	5		Standard Costing: Setting Standard Costs Setting Standard For Direct Materials Setting Standard For Direct Labor	Question and discussion	Feedback and interaction
5	5		Standard Costing: of Variances Analysis direct costs	Question and discussion	Feedback and interaction
6	5		Standard Costing: Exercise And Practices For Variances	Question and discussion	Feedback and interaction

7	5		Flexible Budget And Overhead Control: Overhead Costs Variances Analysis	Question and discussion	Feedback and interaction
8	5		Flexible Budget And Overhead Control: Exercise And Practices For Overhead Costs Variances	Question and discussion	Feedback and interaction
9	5		Flexible Budget And Overhead Control: Exercise And Practices For Overhead Costs Variances	Question and discussion	Feedback and interaction
10	5		Examination	Question and discussion	Feedback and interaction
11	5		Accounting Procedures For Standard Costing Accounting Procedures For Direct Materials Accounting Procedures For Direct Labor Accounting Procedures For Overhead Accounting Procedures For Disposing Of Variances	Question and discussion	Feedback and interaction
12	5		Standard Costing Incorporating With Process Costing: The Procedures	Question and discussion	Feedback and interaction
13	5		Standard Costing Incorporating With Process Costing: Exercise And Practices	Question and discussion	Feedback and interaction
14	5		Examination	Question and discussion	Feedback and interaction
15	5		Full Reviewing	Question and discussion	Feedback and interaction
300. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc					
301. Learning and Teaching Resources					
Required textbooks (curricular books, if any)					
Main references (sources)			Hansen. D.R. & Maryanne M. M, " Managerial .(Accounting", Eight Edition ,8th, (2007		

Recommended books and references (scientific journals, reports...)	Horngren, Charles T., Srikant M. Datar, and George Foster. "Managerial accounting", 16th,(2018)
Electronic References, Websites	Lecture and published references

Course Description Form

302. Course Name: Advanced cost accounting–2					
Ac					
303. Course Code: ACA-1437					
304. Semester / Year: ٢٠٢٤–٢٠٢٣					
305. Description Preparation Date: ٢٠٢٤ /٣ /٧					
306. Available Attendance Forms: Attention					
307. Number of Credit Hours (Total) / Number of Units (Total) 75 h. 4crd.					
308. Course administrator's name (mention all, if more than one name)					
Name: prof. dr. karrar abdulelah azeez Email: karara.alkhaldy@uokufa.edu.iq					
309. Course Objectives					
Course Objectives			- Explaining the need for cost accounting - Measuring the product cost via process costing system.		
310. Teaching and Learning Strategies					
Strategy		Measuring the product cost via process costing system • Understanding for new techniques of cost accounting : ABC, JIT			
311. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

1	5		Activity- Based Costing	Question and discussion	Feedback and interaction
2	5		Exercises	Question and discussion	Feedback and interaction
3	5		Just –In-Time Costing	Question and discussion	Feedback and interaction
4	5		Economic Order Quantity	Question and discussion	Feedback and interaction
5	5		Exercises	Question and discussion	Feedback and interaction
6	5		Back Flush Costing	Question and discussion	Feedback and interaction
7	5		Exercises	Question and discussion	Feedback and interaction
8	5		Examinations	Question and discussion	Feedback and interaction
9	5		Cost Allocation : Joint Products And Byproducts	Question and discussion	Feedback and interaction
10	5		Exercises	Question and discussion	Feedback and interaction
11	5		Exercises	Question and discussion	Feedback and interaction
12	5		Sales-Variance Analysis	Question and discussion	Feedback and interaction
13	5		Exercises	Question and discussion	Feedback and interaction
14	5		Examinations	Question and discussion	Feedback and interaction
15	5		Reviewing	Question and discussion	Feedback and interaction

312. Course Evaluation

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

313. Learning and Teaching Resources

Required textbooks (curricular books, if any)	
Main references (sources)	Hansen. D.R. & Maryanne M. M, " Managerial .(Accounting", Eight Edition ,8th, (2007

Recommended books and references (scientific journals, reports...)	Horngren, Charles T., Srikant M. Datar, and George Foster. "Managerial accounting", 16th,(2018
Electronic References, Websites	Lecture and published references

Course Description Form

1. Course Name:	
International auditing standards	
2. Course Code:	
1439 AD	
3. Semester / Year:	
fourth stage / The first course / for the year 2023–2024	
4. Description Preparation Date:	
7/3/2024	
5. Available Attendance Forms:	
In-person education	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Total number of hours: 30 hours/number of units: 2With a reality 15 weeks	
7. Course administrator's name (mention all, if more than one name)	
Name: A.M.D. Karar Jassim Najm Al-Issawi Email: Kararj.alesawe@uokufa.edu.iq	
8. Course Objectives	
Course Objectives	- Enable the student to become familiar with international auditing standards and local auditing manuals. - Enable the student to recognize the relationship between international and local auditing standards and the auditing process. - Enable the student to recognize the importance of international auditing standards and their impact on the auditing process. - Enable the student to recognize the difference between international auditing standards and local auditing manuals.

	• Enable the student to learn about the rights and duties of the external auditor in light of international auditing standards. • Enable the student to become familiar with international and local internal auditing standards.
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9. Teaching and Learning Strategies

Strategy	• In-person lectures • Discussion sessions among students on some cognitive matters • Allow students to participate in discussing and explaining some aspects of the lecture
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10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	m-3	Preliminary matters 100-199	Explanation of the lecture	Oral questions and speed tests
2	3	m-3	Responsibilities 200-299	Explanation of the lecture	Oral questions and speed tests
3	3	m-3	Responsibilities 200-299	Explanation of the lecture	Oral questions and speed tests
4	3	m-3	Planning 300-399	Explanation of the lecture	Oral questions and speed tests
5	3	m-3	Internal Control 400-9900	Explanation of the lecture	Oral questions and speed tests
6	3	m-3	Evidence 500-599	Explanation of the lecture	Oral questions and speed tests
7	3	m-3	Evidence 500-599	Explanation of the lecture	Oral questions

					and speed tests
8	3	m-3	Benefiting from the work of others 699-600	Explanation of the lecture	Oral questions and speed tests
9	3	m-3	1009Standard for computer-assisted auditing methods	Explanation of the lecture	Oral questions and speed tests
10	3	m-3	Audit conclusions and reporting 700 -705	Explanation of the lecture	Oral questions and speed tests
11	3	m-3	Internal audit evidence	Explanation of the lecture	Oral questions and speed tests
12	3	m-3	Internal audit evidence	Explanation of the lecture	Oral questions and speed tests
13	3	m-3	Internal audit evidence	Explanation of the lecture	Oral questions and speed tests
14	3	m-3	Internal audit evidence	Explanation of the lecture	Oral questions and speed tests
15	3	m-3	Iraqi audit evidence	Explanation of the lecture	Oral questions and speed tests

11. Course Evaluation

- Written exams
- Daily oral and written tests
- Participate in answering cognitive questions raised during the lecture

12. Learning and Teaching Resources

☐ Course books (curriculum books)	International Auditing Standards - International Auditing Standards Issuance Committee
☐ Other and foreign sources	Internal Auditing Standards - Internal Auditing Standards Issuance Committee

☐ Accredited methodological lectures	Iraqi audit evidence - Federal Office of Financial Supervision
	Electronic References, Websites

Course Description Form

314. Course Name: accounting information systems	
Ac	
315. Course Code: 2447	
316. Semester / Year: 2/ 4 2023-2024	
317. Description Preparation Date: 7/3/2024	
318. Available Attendance Forms: a lecture	
319. Number of Credit Hours (Total) / Number of Units (Total) 45 hour	
320. Course administrator's name (mention all, if more than one name)	
Name: ameer sahib shaker Email: ameers.naji@uokufa.edu.iq	
321. Course Objectives	
Course Objectives	• Enable the student to understand accounting and deal with it as an information system. • Enable the student to understand how to inventory and capture data on financial events. • Enabling the student to computerize data processing.

	• Introducing the student to how to produce detailed internal and external reports according to the needs of the beneficiaries and previously specified in English. • Enabling the student to learn how to impose and activate control methods that accompany the above stages and are compatible with the level of technology used in the accounting system.
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322. Teaching and Learning Strategies

Strategy	Enable the student to employ the acquired skills in solving problems related to accounting information systems •Enabling the student to employ the acquired skills to meet the requirements of the labor market regarding keeping pace with developments in information technology and their impact on accounting information systems. •Enabling the student to employ the acquired skills to carry out the necessary accounting procedures in accordance with computerized accounting information systems. • Enabling the student to employ the acquired procedures in the field of thinking about the possibility of developing work with computerized accounting information systems.
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323. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	A.1	An overview of accounting information systems	a lecture	Daily tests, oral questions, discussions, and a panel discussion
2	3	A.2	Elements and components of accounting information systems	a lecture	Daily tests, oral questions, discussions, and a panel discussion
3	3	A.3	Developing and documenting information systems	a lecture	Daily tests, oral questions, discussions, and a panel discussion
4	3	A.4	Document flow charts, system flow charts, program flow charts	a lecture	Daily tests, oral questions, discussions, and a panel discussion
5	3	A.5	Manual processing, electronic processing	a lecture	Daily tests, oral questions, discussions, and a panel discussion
6	3	A.6	Databases	a lecture	Daily tests, oral questions, discussions, and a panel discussion
7	3	A.7	Revenue cycle	a lecture	Daily tests, oral questions, discussions, and a panel discussion
8	3	A.8	Data flow diagrams for the main activities of the revenue cycle	a lecture	Daily tests, oral questions, discussions, and a panel discussion
9	3	A.9	Expenditure cycle	a lecture	Daily tests, oral questions, discussions, and a panel discussion
10	3	A.10	Expenditure cycle for purchasing services	a lecture	Daily tests, oral questions, discussions, and a panel discussion
11	3	A.11	Expenditure cycle for salaries and wages	a lecture	Daily tests, oral questions, discussions, and a panel discussion
12	3	A.12	Production cycle	a lecture	Daily tests, oral questions, discussions, and

					a panel discussion
13	3	A.13	Financial reporting system	a lecture	Daily tests, oral questions, discussions, and a panel discussion
14	3	A.14	general teacher	a lecture	Daily tests, oral questions, discussions, and a panel discussion
15	3	A.15	Auditing and monitoring computerized information systems	a lecture	Daily tests, oral questions, discussions, and a panel discussion

324. Course Evaluation

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

325. Learning and Teaching Resources

Basic texts	
Course books	
Other	

Course Description Form

326. Course Name:

Graduation research project

327. Course Code:

2448م حث

328. Semester / Year:

The second 2023 – 2024

329. Description Preparation Date:

10 -3 - 2024

330. Available Attendance Forms:

Classroom

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

45

332. Course administrator's name (mention all, if more than one name)

Name: Hassanein Faisal Hassan- Bushra Shaker Abdul Hussein

Email:

Bushras.abdalhussen@uokufa.edu.iq

333. Course Objectives

Course Objectives	Introducing the components, structure and forms of scientific research. • Training on how to statistically analyze data using statistical programs Ready-made (SPSS). • Learn how to prepare the research methodology and formulate paragraphs. • Learn about the methods of documenting sources and references in the research body and the reference list. • Training on how to search for sources related to the research topic and benefit from it.
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334. Teaching and Learning Strategies

Strategy	Enabling the student to write scientific research to the fullest extent, from a scientific, linguistic, and statistical perspective. ☐ Providing the student with the skills to use statistical programs in statistical analysis of data. ☐ Developing the student's research skills using the Internet. ☐ Familiarity with the mechanisms and methods of searching for scientific sources and references, especially using websites.
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335. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	3	enables students to know the basic components and parts of preparing scientific research	Introduction to the (structural) components of scientific research	Lectures	Participation and exams
2	3	Enables students to know the components and how to prepare a research methodology	Preparing the research methodology (problem formulation, objectives,	Lectures	Participation and exams

			justifications, and objectives(		
3	3	Enables students to know the types of hypotheses and how to formulate and test them	Formulating and testing research hypotheses	Lectures	Participation and exams
4	3	Enables students to know the tools for obtaining data necessary for research	Data collection tools	Lectures	Participation and exams
5	3	Enables students to distinguish between a research population and its sample, the types of samples and how to determine them	Determine the research population and sample	Lectures	Participation and exams
6	3	Enables students to know how to search for previous studies related to the research topic and how to determine the cognitive contribution of the research	Numbers of previous studies and the cognitive contribution to the research	Lectures	Participation and exams
7	3		The first exam of the second semester		
8	3	Enables students to know how to write sources in the research text	Documenting sources in the research body	Lectures	Participation and exams
9	3	Enables students to know how to prepare and analyze	Preparing and analyzing the questionnaire	Lectures	Participation and exams
10	3	Students were able to learn how to analyze and test correlations between research variables using the SPSS program	Analyzing correlations between variables using ready-made statistical programs (SPSS program(	Lectures	Participation and exams Participation and exams

11	3	Students were able to learn how to analyze the influence relationships between research variables and test them using the SPSS program	Analyzing the influence relationships between variables using statistical software (SPSS program)	Lectures	Participation and exams
12	3	Enables students to know how to formulate theoretical and practical conclusions and how to prepare recommendations	Numbers of research introductions (title sheet, list of contents, figures and tables, introduction and abstract)	Lectures	Participation and exams
13	3	Enables students to know how to write and document the sources used in research	Formulating conclusions, recommendations and proposed future studies	Lectures	Participation and exams
14	3	Enables students to know the basic components and parts of preparing scientific research	Preparing a list of sources and references	Lectures	Participation and exams
15	3	Enables students to know the basic components and parts of preparing scientific research	Introduction to the (structural) components of scientific research	Lectures	Participation and exams

336. Course Evaluation

Daily exams (practical/written (

☐ Scientific discussion sessions

☐ Quarterly exams

337. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Youssef Lazem Kammash, Scientific Research: Its Methods - Its Sections - Its Statistical Methods, A Guide to Preparing Master's and Doctoral Theses, 1st edition, Amman: Dar Al-Dejlal for Publishing and Distribution, 2019
Main references (sources)	- Foad Youssef Abdel Rahman, Scientific Research Methods and Modern Writing

	Business Administration, 1st edition, Baghdad Tuta Printing and Publishing Office, 2018.
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	