Tikrit University

College of Management and Economics

Accounting Department

Academic Description/First Stage

2026-Academic year 2025

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	Fundamentals of Financial Accounting Basics of Financial Accounting			**Module Delivery**	
Module Type	c			√	**Class Lecture**
Module Code	AC1101				**Laboratory**
ECTS Credits	8				**Practical**
SWL (hr/sem)	200			√	**Tutorial**
					Online lecture
					Seminar
Module Level	U		**Semester of Delivery**	1	
Administering Department	Type Dept. Code		**College**		
Module Leader	A.M. Basem Rashid Ali		e-mail	afaaqalbadri@tu.edu.iq	
Module Leader's Acad. Title	assistant professor		**Module Leader's Qualification**	Master's	
Module Tutor			e-mail		
Peer Reviewer Name	Scientific Committee		e-mail	Email	
Date of approval by the Scientific Committee			**Version Number**	1.0	

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	1. Introducing the student to accountingTypesAccounting work cycleand principlesAccounting assumptions 2. Enabling the student to record in the journal (double entry). 3. Enabling the student to transfer to the recordProfessorAnd balancing the accounts. 4. Defining and enabling the student to prepare a trial balance. 5. Defining and enabling the student to understand capital processes (capital formation). 6. To define and enable the student to understand accounting for merchandise or inventory.
Module Learning Outcomes **Learning outcomes for the subject**	Important: Write at least 6 learning outcomes, preferably equal to the number of study weeks. 1. The student's understanding of accounting, its types, and the accounting workflow diagram.and principlesAccounting assumptions 2. The student's knowledge of recording in the journal under double entry. 3. The student's mastery of the transfer process to the recordProfessorExtracting account balances. 4. Enabling the student to prepare a trial balance with totals and balances. 5. The student's understanding of accounting for capital transactions (capital formation). 6. Defining and enabling the student to account for merchandise or inventory.
Indicative Contents **Guideline Contents**	**The first chapter provides a theoretical introduction to financial accounting and includes** - basics and concepts Accounting(5hours) - Principles/Assumptions Accounting(5hours) **Chapter Two: Concerns the daily log and includes:** - registration in register Daily(restriction double(5)hours) - solution Examples on Restrictions Accounting(5)hours) **Chapter Three: Concerns the teacher's record and includes:** -Deportation to register Professor(5hours) Solved examples of posting to the ledger and extracting the balance(5hours) **Chapter Four–Regarding the trial balance**

	-Preparing the trial balance with totals and balances(5hours) -solution Examples of numbers balance Review(5hours) **Chapter Five: Operations capitalism** Opening entries, capital increases and decreases, personal withdrawals(5hours) Revenue expenditures and capital expendituresLoans and their interest(5hours) **Chapter Six: Accounting for Merchandise, which includes:** Accounting on buying Sale merchandise(5hours) -Treatments Accounting For trade discount and cash discount(5)hours) Accounting treatments for returns and allowances(5hours)

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	Write something like:strategyThe main approach adopted in delivering this unit is to encourage student participation in exercises while simultaneously improving and expanding their critical thinking skills. This will be achieved through interactive classroom and educational programs, and by considering simple experiments involving sample activities of interest to the students..

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	93 hours	**Structured SWL (h/w)** **Student's regular weekly study load**	6 hours
Unstructured SWL (h/sem) **Irregular student workload during the semester**	107 o'clock	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	7hours
Total SWL (h/sem) **The student's total academic workload during the semester**	**200 hours**		

Module Evaluation Course Material Assessment					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Daily exams**	1hr/2	10% (10)	5+10	5- the chapterthe first 10- Operationscapitalism
	Tasks and duties	1hr/2	10% (10)	3+12	3- Daily log. 12- capitalist operations
	Discussions and working groups	1hr/15	10% (10)	During the semester	
	Report	1/1	10% (10)	13	
Summative assessment	**a testHalf the chapter**	2hr	10% (10)		
	Final exam	3hr	50% (50)		
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) Weekly theoretical curriculum	
	Material Covered
Week 1	Accounting Fundamentals and Concepts
Week 2	Principles/Assumptions Accounting.
Week 3	Recording in the daily log(double binding)
Week 4	solution Examples on Restrictions Accounting.
Week 5	deportation to register Professor
Week 6	Account balance.
Week 7	Solved examples of posting to the ledger and balancing it
Week 8	Preparing the trial balance
Week 9	solution Examples of numbers balance Review
Week 10	Operations capitalism :-restriction Opening Capital increases and

	decreases, personal withdrawals
Week 11	Revenue expenditures and capital expenditures, accounting for the kindergarten and its benefits
Week 12	Accounting on buying Sale merchandise
Week 13	processors Accounting For trade discount and cash discount.
Week 14	Accounting treatments for returns and allowances
Week 15	Test End of chapter.
Week 16	**Preparatory week before the final exam**

Delivery Plan (Weekly Lab. Syllabus) **Weekly laboratory schedule**	
	covered materials
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources **Learning and teaching resources**		
	Text	**Available in the Library?**
Required texts	Fundamentals of accounting knowledge– Talal Al-Jajawi and others	Yes
Recommended texts	Principles of Financial Accounting - Al-Hayali and Al-Kasb	no
Websites		

Grading Scheme **Grade chart**				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**

Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX** –Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	Principles of Business Administration			**Module Delivery**	
Module Type	B			√	**Class Lecture**
Module Code	**AC1102**				**Laboratory**
ECTS Credits	6				**Practical**
SWL (hr/sem)	150			√	**Tutorial**
					Online lecture
					Seminar
Module Level	U		**Semester of Delivery**	1	
Administering Department	Type Dept. Code		**College**	Administration and economics	
Module Leader	Qadisiyah Saeed Jabr		e-mail		
Module Leader's Acad. Title	teacher		**Module Leader's Qualification**	Master's	
Module Tutor	Musa Hamad Muhammad		e-mail	Musa.h.mohamad@tu.edu.iq	
Peer Reviewer Name	Name		e-mail	Email	
Date of approval by the Scientific Committee			**Version Number**	1.0	

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	1. The student should be able to understand the theoretical framework of the administrative process and identify its contents in detail. 2. To understand the importance of studying management in practical life 3. The student should be able to apply leadership and motivation techniques and learn how to deal v superiors and subordinates. 4. To be able to carry out the planning process and develop other appropriate plans. 5. The student should learn how to prepare an appropriate organizational structure and distril authorities and responsibilities. 6. To enable the student to apply management concepts to help him make sound decisions in his f of work 7The student should be able to diagnose problems related to administrative activities and how to address them.
Module Learning Outcomes **Learning outcomes for the subject**	Important: Write at least 6 learning outcomes, preferably equal to the number of study weeks. 1. Understanding the basic concepts of management principles and their relationship to other sciences 2. Understanding the basic concepts of the planning processIts importance 3. Understanding basic conceptsTo prepare the plan according to the planning stages 4. Understanding the basic concepts of the decision-making process and its types 5. Understanding basic conceptsThe organization, its objectives and divisions 6. Understanding basic concepts Understanding the basic concepts of the distribution of powers and responsibilitiesT 7. Understanding basic concepts For guidance, which includes leadership and motivation
Indicative Contents **Guideline Contents**	The instructional content includes the following:. Week 1: Chapter 1 - The Nature of Management and its FieldsYIt works with indicators of poor management, along with a 2-hour presentation. 2–Week Two: Challenges facing management and understanding the relationship between management and other sciences, with a daily quiz on the first semester material (2 hours). 3- Week Three: Chapter Two - Schools of Thought (Stages of Development of Administrative Thought)Students were asked to submit a report on the most important pioneers of intellectual schools, with a deadline of 2 hours. 4- Week Four: Chapter Three - The Concept of Planning, its Importance, and the Stages of the Planning ProcessTo prepare the plan with a daily 2-hour test 5-Fifth week: - Understanding the basic concepts of the decision-making process, its stages and types, with a 2-hour discussion session 6- Week Six: Chapter Four: The Concept of Organization, its Objectives, Divisions, and Stages of Organization, with a 2-hour presentation 7- Week Seven: Organizational structure, organizational chart, and organizational manual, along with understanding the reasons for restructuring the organizational

	structure, with one day allocated for Chapter Four, totaling 2 hours. 8- Week Eight: Chapter Eight (Guidance) includes the concept of authority and responsibility and the rules for delegating it, for 2 hours Week 9: The concept of leadership and the leader, the difference between a leader and a manager, leadership styles, and the most important theories in leadership, with students being asked to write a report on which of the theories they can apply (2 hours). 10- Week Ten: Midterm Exam (for all semester subjects)–First, second, third, and fourth) 11- Eleventh week: Motivation, its importance and objectives, with a daily quiz on the material from Chapter 8, totaling 2 hours. 12- Twelfth week: Learning about the most important theories in motivation, with a discussion session to understand the differences between the theories and how they can be applied (2 hours) 13- Week Thirteen: Chapter Nine: (Control) Concept, Importance, Objectives of Control and its Methods (2 hours) 14- The fourteenth week: The stages that the monitoring process goes throughThe most important challenges it faces in Arab countries With a daily test covering the material from Chapter 9, lasting 2 hours. 15- Fifteenth week: Midterm exam

Learning and Teaching Strategies **Learning and teaching strategies**	
Strategies	One of the most important strategies for learning and teaching isEncouraging student participationThrough discussionsAt the same time, it improves and expands their thinking skills. ThroughMaterialsInteractive classrooms and educational programs, and by considering the types of simple experiments that involve taking someActivities Which are of interest to studentsOur main goals can be summarized in the following points: 1. maybe student from to treat Problems Related administrative activities 2. maybe student from Meeting all requirements Labor market 3. maybe student from Taking decisions Accurate and timely .

Student Workload (SWL) **The student's academic workload is calculated for 15 weeks.**			
Structured SWL (h/sem) **Regular academic workload for the**	48	**Structured SWL (h/w)** **Student's regular weekly study load**	3

student during the semester			
Unstructured SWL (h/sem) **Irregular student workload during the semester**	102	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	7
Total SWL (h/sem) **The student's total academic workload during the semester**	**150**		

Module Evaluation **Course Material Assessment**					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Daily exams**	0.25 hr/5	10% (2)	2-4-7-11-14	Chapter One- Planning: its importance and stages Organizational structure and reasons for reorganization Chapter Eight: Guidance - Chapter Nine: Oversight – Its Concept, Importance, and Stages
	Tasks and duties/presentation	0.50 hr/2	10% (5)	1 6	What is it?AdministrationIts fields and indicatorsAdministration Organization, its goals and divisions
	Projects/discussions	0.50 hr/2	10% (5)	5 12	The decision-making process and its stages Theories of catalysis
	Report	0.50 hr/2	10% (5)	3 9	The most important school pioneersIntellectual Key theoriesLeadershipand its methods
Summative assessment	**a testHalf the chapter**	2hr	10% (10)		(For chapter materials)– First, second, third, and fourth)
	Final exam	3hr	50% (50)		

Overall assessment	100% (100 Marks)		

Delivery Plan (Weekly Syllabus) **Weekly theoretical curriculum**	
	Material Covered
Week 1	What is management and what are the fields of management?YIt operates and indicators of mismanagement
Week 2	The challenges facing management and the relationship of management to other sciences
Week 3	Schools of Thought (Stages of Development of Administrative Thought)
Week 4	The concept of planning, its importance, and the stages of the planning process.
Week 5	Decision-making process, decision-making stages, and types
Week 6	Organization, its goals, divisions, and stages
Week 7	Organizational structure, organizational chart, organizational manual, and reasons for restructuring the organizational structure.
Week 8	Authority, responsibility, and rules for its delegation
Week 9	The concept of leadership, the leader, the difference between a leader and a manager, leadership styles, and the most important theories in leadership.
Week 10	Midterm exam
Week 11	Motivation, its importance and objectives
Week 12	Theories of catalysis(Maslow's hierarchy of needs
Week 13	The concept of oversight, its importance and objectives
Week 14	Stages of censorship and the most important challenges it faces in Arab countries
Week 15	Midterm exam
Week 16	**Preparatory week before the final exam**

Delivery Plan (Weekly Lab. Syllabus) **Weekly laboratory schedule**	
	covered materials
Week 1	
Week 2	
Week 3	

Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources **Learning and teaching resources**		
	Text	**Available in the Library?**
Required texts	Contemporary Management by Dr. Yousef Al-Ta'i and others	Yes
Recommended texts	Principles of Management by Dr. Khalil Al-Shammaa	no
Websites		

Grading Scheme **Grade chart**				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX** –Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	themathematicstheGeneral Basics of General Mathematics			**Module Delivery**	
Module Type	B			√	**Class Lecture**
Module Code	AC1103				**Laboratory**
ECTS Credits	6.00			√	**Practical**
SWL (hr/sem)	150				**Tutorial**
					Online lecture
					Seminar
Module Level	U		**Semester of Delivery**	1	
Administering Department	Type Dept. Code		**College**		
Module Leader	Dr. Jamal Hussein Ali		e-mail	jamal.hussien@tu.edu.iq	
Module Leader's Acad. Title	Lacther		**Module Leader's Qualification**	PhD	
Module Tutor			e-mail		
Peer Reviewer Name	Name		e-mail	Email	
Date of approval by the Scientific Committee			**Version Number**	1.0	

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	1. Introducing the student to the basic principles General Mathematics (1) and the Importance of Mathematics 2. The student was able to learn how to solve linear and nonlinear equations and their applications. 3. The student was able to learn about differentiation and derivatives (first derivative, second derivative, and third derivative). 4. The student was able to solve the inequalities with two variables. 5. The student was able to learn about matrices and algebraic operations on them. 6. The student was able to learn how to extract the determinants of a matrix and the inverse of a matrix, and how to find the solution to a system of equations using the matrix method.
Module Learning Outcomes **Learning outcomes for the subject**	Important: Write at least 6 learning outcomes, preferably equal to the number of study weeks. 1. The student understands the basic principles General Mathematics (1) and the Importance of Mathematics 2. Student knowledge of Solving linear and nonlinear equations and their applications 3. Student mastery From knowledge of differential equations and derivatives (first derivative and more) 4. The student was able Solving inequalities with two variables. 5. Student understanding From knowledge of matrices and algebraic operations on them. 6. The student was able to learn how to extract the determinants of a matrix and the inverse of a matrix, and how to find the solution to a system of equations using the matrix method.
Indicative Contents **Guideline Contents**	The instructional content includes the following:: Chapter One / (12 hours) Functions + Linear Equations + Nonlinear Equations - Practical examples. Chapter Two / (13 hours) Differentiation + Rules of differentiation + Uses of the derivative. Examples and practical exercises. Chapter Three / (12 hours) - How to solve inequalities with two variables. - Examples and practical exercises. Chapter Four / (13 hours) Matrices + Algebraic Operations on Them Examples and exercises Chapter Five / (12 hours) - Determinants of matrices + inverse of a matrix. Examples and exercises

	Chapter Six / (13 hours) Solving the system of equations using the inverse matrix method Solving the system of equations using the determinants method (Kramer's method)

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	Write something like:strategyThe main approach adopted in delivering this unit is to encourage student participation in exercises while simultaneously improving and expanding their critical thinking skills. This will be achieved through interactive classroom and educational programs, and by considering simple experiments involving sample activities of interest to the students..

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	63	**Structured SWL (h/w)** **Student's regular weekly study load**	4
Unstructured SWL (h/sem) **Irregular student workload during the semester**	87	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	6
Total SWL (h/sem) **The student's total academic workload during the semester**	**150**		

Module Evaluation Course Material Assessment					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Daily exams**	18hr	10% (10)	5 + 10	Measures of central tendency Measures of dispersion
	Tasks and duties	19hr	10% (10)	7+13	Correlations of all types + Regression
	Discussions and	18hr	10% (10)	During the	

	working groups			semester	
	Report	18hr	10% (10)	During the semester	
Summative assessment	**a testHalf the chapter**	2hr	10% (10)		
	Final exam	3hr	50% (50)		
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) **Weekly theoretical curriculum**	
	Material Covered
Week 1	Function + Linear Equations + Nonlinear Equations
Week 2	Practical examples + exercises
Week 3	Differentiation + Derivative Rules
Week 4	Practical examples + exercises
Week 5	First monthly exam
Week 6	Inequalities with two variables
Week 7	Practical examples + exercises
Week 8	Matrices + Algebraic Operations on Matrices
Week 9	Determinants
Week 10	Practical examples + exercises
Week 11	inverse of the matrix
Week 12	Solving the system of equations using the inverse matrix method
Week 13	Practical examples + exercises
Week 14	Solving a system of equations using the determinants method (Cramer's method)
Week 15	**Second monthly exam**
Week 16	**Preparatory week before the final exam**

Delivery Plan (Weekly Lab. Syllabus) **Weekly laboratory schedule**	
	covered materials
Week 1	

Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources **Learning and teaching resources**		
	Text	**Available in the Library?**
Required texts	Mathematics textbook for economics and administrative science students Authored by Dr. Mohammed Al-Dulaimi, Dr. Essam Khudair, and Dr. Enam Baqia	Yes
Recommended texts		
Websites		

Grading Scheme **Grade chart**				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX** –Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	Principles of Economics			**Module Delivery**	
Module Type	B			√	**Class Lecture**
Module Code	**AC1104**				**Laboratory**
ECTS Credits	6.00				**Practical**
SWL (hr/sem)	150			√	**Tutorial**
					Online lecture
					Seminar
Module Level	U		**Semester of Delivery**	1	
Administering Department	Type Dept. Code		**College**	College of Management and Economics	
Module Leader	Dr. Mustafa Mahmoud Mahdi		e-mail	mustafamahmod@tu.edu.iq	
Module Leader's Acad. Title	teacher		**Module Leader's Qualification**	PhD	
Module Tutor	Name (if available)		e-mail	Email	
Peer Reviewer Name	Name		e-mail	Email	
Date of approval by the Scientific Committee			**Version Number**	1.0	

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	**Course objectives** 1-To enable the student to understand some basic economic concepts and terminology 2-Enabling the student to understand microeconomics and its mechanisms, and macroeconomics and its mechanisms. 3-Enabling the student to understand demand, its determinants, and market balances 4-Enabling the student to distinguish between costs and revenues, cost types, and cost curves 5-Introducing the student to macroeconomic analysis tools such as national income, national product, foreign trade, and exchange rates
Module Learning Outcomes **Learning outcomes for the subject**	1- Explanation of the concept of economics and economic terminology 2- To give an idea of the relationship between economics and other sciences 3- To give students an idea of how to express economic phenomena by drawing curves and creating tables 4- Comparison of economic systems implemented in countries around the world 5- Explaining the difference between microeconomics and macroeconomics 6- Key theories of macroeconomics, microeconomics, money, banking, and fiscal and monetary policy
Indicative Contents **Guideline Contents**	Explanation in the first week**conceptand****The development of economics and its relationship to the sciences****The other**And in the second week, clarification**The economic problem: its nature and characteristics; addressing the economic problem in different economic systems.**And in the third week**Demand theory: The concept of demand, the demand table and curve, the law of demand and its exceptions, and the determinants of demand (changes in the size of demand).Demand flexibility**And in the fourth week, clarification**Demand elasticity: definition, types, methods of measuring it, importance of studying demand elasticity and its applications**And in the fifth week**Consumer behavior theories - Classical theory (theoryBenefit)**And in the sixth week, clarification**The concept of utility and the assumptions of the theory, types and law of marginal utility accumulation, the modern theory of indifference curves, indifference mapping, properties of indifference**

	curvesAnd in the seventh week, the students were given**Supply theory – the concept of supply, supply table and curve, law of supply and its exceptions, determinants of supply, methods of measuring them, determinants of elasticitythe offerThe effect of the variables of demand, supply, and equilibrium quantity**In the eighth week**Production Theory - The concept of production, factors of production, the production function, types of functions, the concept of total output, average output, marginal output, the law of diminishing demand, its concept, characteristics of production, the economic stage**And in the ninth week, clarification**Costs and revenues, production costs, the concept of costs, types of costs, short-run cost curves, the concept of revenues and their curves, the relationship between costs and revenues, and achieving equilibrium in units.AEconomic**As for the tenth week, clarification**The concept of the market, types of markets, functions of markets, firm equilibrium in a monopoly market**As for the eleventh week, clarification**The meaning of wages, types of wages, wage determination, theories of wages and interest, the concept of interest and profit theory, its concept, quantities, types, and theories**As for the twelfth week, an explanation follows.**The concept of national income and the importance of national output, gross domestic product (GDP) and its calculation methods, the circular flow of income and national output, factors affecting national output, modern income and employment theory, classical theory, and Keynesian theory.**As for the thirteenth week**Money and Banking: The concept of money and banking, types of money, functions of money, monetary policy (its concept and tools), basic functions of commercial banks (credit), central banks, their functions, fiscal policy (its concept and tools).**As for the fourteenth week**Domestic and foreign trade: The concept of domestic and foreign trade, the importance of foreign trade, theories of foreign trade, balance of payments, exchange rate, trade policy and its types**As for the fifteenth week chapter **clarificationThe concept of inflation, types of inflation, theories explaining inflation, the impact of inflationOn economic life and howTreating it**

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	1- By giving lectures inside the classroom 2- Encouraging students to think collectively through discussion groups 3- Expanding students' thinking skills through report writing 4- Do daily quizzes 5- Perform pre-defined tests 6- Teaching students how to expand their sources and not limit themselves to a specific topic .

Student Workload (SWL) The student's academic workload is calculated for 15week			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	48	**Structured SWL (h/w)** **Student's regular weekly study load**	3
Unstructured SWL (h/sem) **Irregular student workload during the semester**	102	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	7
Total SWL (h/sem) **The student's total academic workload during the semester**	**150**		

Module Evaluation Course Material Assessment					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Daily exams**	1hr/2	10% (5)	3-7	Chapters Three and Seven
	Tasks and duties	1hr/ 1	10% (10)	5	Chapter Five
	Discussions	1hr/5	10% (2)	4-6-9-10-11	Fourth and fifth
	Report	11hr/ 1	10% (10)	15	All seasons
Summative assessment	**a testHalf the chapter**	2/hr	10% (10)	10	Chapters 1, 2, 3, 4, 5, 6, 7, and 8
	Final exam	3/hr	50% (50)	15	Chapters 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, and 15
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) Weekly theoretical curriculum	
	Material Covered
Week 1	**conceptandThe development of economics and its relationship to the sciencesThe other**

Week 2	The economic problem: its nature, characteristics, and features; addressing the economic problem in different economic systems.
Week 3	Demand theory: The concept of demand, the demand table and curve, the law of demand and its exceptions, and the determinants of demand (changes in the size of demand).Demand flexibility
Week 4	Demand elasticity: definition, types, methods of measuring it, importance of studying demand elasticity and its applications
Week 5	Consumer behavior theories - Classical theory (utility)
Week 6	The concept of utility and the assumptions of the theory, types and law of marginal utility accumulation, the modern theory of indifference curves, indifference mapping, properties of indifference curves
Week 7	Supply theory – the concept of supply, supply table and curve, law of supply and its exceptions, determinants of supply, methods of measuring them, determinants of elasticity, the effect of supply and demand variables and equilibrium quantity
Week 8	Production Theory - The concept of production, factors of production, the production function, types of functions, the concept of total output, average output, marginal output, the law of diminishing demand, its concept, characteristics of production, the economic stage
Week 9	Costs and revenues, production costs, the concept of costs, types of costs, short-run cost curves, the concept of revenues and their curves, the relationship between costs and revenues, and achieving equilibrium in economic units.
Week 10	The concept of the market, types of markets, functions of markets, firm equilibrium in a monopoly market
Week 11	Distribution theory, wages, meaning of wages, types of wages, wage determination, theories of wages and interest, its concept, the theory of interest and profit, its concept, quantities, types, theories
Week 12	National Income: The concept of national income and the importance of national product, gross domestic product (GDP) and its calculation methods, the circular flow of income and national product, factors affecting national product, modern income and employment theory, classical theory, and Keynesian theory.
Week 13	Money and Banking: The concept of money and banking, types of money, functions of money, monetary policy (its concept and tools), basic functions of commercial banks (credit), central banks, their functions, fiscal policy (its concept and tools).
Week 14	Domestic and foreign trade: The concept of domestic and foreign trade, the importance of foreign trade, theories of foreign trade, balance of payments, exchange rate, trade policy and its types
Week 15	Monetary inflation, types of inflation, the concept of inflation, types of inflation, theories explaining inflation, the impact of inflation and its treatment
Week 16	Preparatory week before the final exam

Delivery Plan (Weekly Lab. Syllabus) Weekly laboratory schedule	
	covered materials
Week 1	
Week 2	
Week 3	

Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources Learning and teaching resources		
	Text	**Available in the Library?**
Required texts		Yes
Recommended texts		no
Websites		

Grading Scheme Grade chart				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX** –Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	English language			**Module Delivery**	
Module Type	S			√	**Class Lecture**
Module Code	UN115				**Laboratory**
ECTS Credits	2				**Practical**
SWL (hr/sem)	50				**Tutorial**
					Online lecture
					Seminar
Module Level	U		**Semester of Delivery**	2	
Administering Department	Accounting		**College**	Administration and economics	
Module Leader	Ahmed Jassim Hamid		e-mail	ahjaa@tu.edu.iq	
Module Leader's Acad. Title	assistant professor		**Module Leader's Qualification**	PhD	
Module Tutor			e-mail		
Peer Reviewer Name	Name		e-mail	Email	
Date of approval by the Scientific Committee			**Version Number**	1.0	

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	The student should be able to familiarize himself with the basic principles of the course well; .1 The student should be able to read English texts correctly; .2 The student should be able to understand the English texts as required; .3 The student should be able to understand grammar excellently; .4 The student can solve the exercises accurately; .5 The student should be able to analyze tasks and participate in exercises .6

	effectively.
Module Learning Outcomes **Learning outcomes for the subject**	The student is familiar with the basics of the English language at the first level; .7 The student can read simple English texts correctly; .8 The student can understand English texts as needed; .9 The student can understand grammar rules and understand simple conversations; .10 The student can solve exercises at the first level accurately; .11 6.The student can analyze simple language problems and conversations effectively. .12
Indicative Contents **Guideline Contents**	The guiding content includes the following: 1. Covering the first chapter "Hello!" in two lectures of 1:30 hours, and the rest of the time is spent encouraging the student to talk and read the texts. 2. Covering the second chapter “Your World” in two lectures of 1:30 hours, and the rest of the time is spent encouraging the students to talk and read the texts. 3. Covering the third chapter “All About You” in two lectures of 1:30 hours, and the rest of the time is spent encouraging the students to talk and read the texts. 4. Preparing for the first monthly exam and explaining this to the students. 5. Covering the fourth chapter "The Family!" in one lecture of 1 hour, and the rest of the time is spent encouraging the students to talk and read the texts. 6. Chapter 5 "The Way of Living!" It is covered in two lectures of 1:30 hours, and the rest of the time is spent encouraging the student to converse and read texts. 7. Chapter 6 “Every Day” is covered in two lectures of 1:30 hours, and the rest of the time is spent encouraging the students to converse and read texts. 8. Chapter 7 “My Preferences” is covered in two lectures of 1:30 hours, and the rest of the time is spent encouraging the student to converse and read texts.

Learning and Teaching Strategies **Learning and teaching strategies**	
Strategies	Receiving lectures from the teacher in the classroom using direct learning and visual communication. .1 Explanation and clarification in discussions or dialogues .2 Questions and answers in individual and group participations .3 Visual and audio lectures .4 Listening to educational CDs for lectures .5

Student Workload (SWL) **The student's academic workload is calculated for 15 weeks.**			
Structured SWL (h/sem)	33	**Structured SWL (h/w)**	2

Regular academic workload for the student during the semester		**Student's regular weekly study load**	
Unstructured SWL (h/sem) Irregular student workload during the semester	17	**Unstructured SWL (h/w) Irregular weekly study load for the student**	1
Total SWL (h/sem) The student's total academic workload during the semester	**50**		

Module Evaluation

Course Material Assessment

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	**Daily exams**	1/2	10% (10)	3.13	Unit 1, 2, 4, 5
	Tasks and duties	1/2	10% (10)	4, 14	Unit 2, 6
	Projects/Discussions	1/5	10% (10)	2,5,8,12,13	Units 1, 3, 4, 5, 6
	Report	1/1	10% (10)	15	all
Summative assessment	**a testHalf the chapter**	2hr	10% (10)	7	Units 1, 2, 3
	Final exam	3hr	50% (50)		all
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

Weekly theoretical curriculum

	Material Covered
Week 1	Am/are/is, my/your · This is... • How are you? • Good morning! What is this in English? • Numbers 1-10 • Plurals, “Hello!” part 1
Week 2	Am/are/is, my/your · This is... • How are you? • Good morning! What is this in English? • Numbers 1-10 • Plurals, “Hello! part 2
Week 3	Countries • he/she/ they, his/her • Where's he from? fantastic/ awful/ beautiful · Numbers “Your world” part 1 11-30,
Week 4	Countries • he/she/ they, his/her • Where's he from? fantastic/ awful/ beautiful · Numbers “Your world” part 2 11-30,

Week 5	Jobs • am/are/is • Negatives and questions • Personal information • Social expressions (1), "All about you" part 1
Week 6	Jobs • am/are/ is • Negatives and questions • Personal information • Social expressions (1), "All about you" part 2
Week 7	First exam
Week 8	our/their • Possessive 's • The family • has/have • The alphabet, "Family and friends"
Week 9	Sports/ Food/ Drinks • Present Simple - I/you/ we/ they • a/an, Languages and nationalities • Numbers and prices, "The way I live" part 1
Week 10	Sports/ Food/ Drinks • Present Simple - I/you/ we/ they • a/an Languages and nationalities • Numbers and prices, "The way I live" part 2
Week 11	The time • Present Simple-he/she · always/sometimes/never, Words that go together • Days of the week, "Every day" part 1
Week 12	The time • Present Simple-he/she · always/sometimes/never, Words that go together • Days of the week, "Every day" part 2
Week 13	Question words • me/him/us/them • this/that, Adjectives • Can I... ?, "My favorites" part 1
Week 14	Question words • me/him/us/them • this/that, Adjectives • Can I... ?, "My favorites" part 2
Week 15	**Second exam**
Week 16	**Preparatory week before the final exam**

Delivery Plan (Weekly Lab. Syllabus) **Weekly laboratory schedule**	
	covered materials
Week 1	none

Learning and Teaching Resources **Learning and teaching resources**		
	Text	**Available in the Library?**
Required texts	The New Headway Beginner Student's Book – By John and Liz Soars (OXFORD University Press)	Yes
Recommended texts	The New Headway Plus Work Book Grammar .cl/English/ do-did done	no
Websites	https://www.wallstreetenglish.com/blog/a-guide-to-english-grammar https://www.Englishpage.com	

Grading Scheme Grade chart				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX** –Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	Human rights and democracy			**Module Delivery**	
Module Type	S			√	**Class Lecture**
Module Code	UN116				**Laboratory**
ECTS Credits	2				**Practical**
SWL (hr/sem)	50				**Tutorial**
					Online lecture
					Seminar
Module Level	U	**Semester of Delivery**	1		
Administering Department	Accounting	**College**	Management and Economics		
Module Leader	M.M. Abdulrahman Najm Abdullah	e-mail	Abdulrahman13@tu.edu.iq		
Module Leader's Acad. Title	Assist. Lect.	**Module Leader's Qualification**	Master		
Module Tutor		e-mail			
Peer Reviewer Name	Name	e-mail	Email		
Date of approval by the Scientific Committee		**Version Number**	1.0		

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	1. Raising student awareness about human rights and public freedoms 2. Understanding the different types of government in the world and explaining the democratic system and its benefits.. 3. Enabling students to practice democracyðIn society
Module Learning Outcomes **Learning outcomes for the subject**	Important: Write at least 6 learning outcomes, preferably equal to the number of study weeks. 1.Knowledge and understanding of human rights Knowledge and understanding of public freedoms and democracyð2. 3 .Knowledge of human rights and duties and public freedoms 4 Enabling students to practice freedom and democracy 5 Knowledge of human rights law 6 Reviewing international human rights laws
Indicative Contents **Guideline Contents**	The instructional content includes the following:Guidance and education on human rights.

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	1. Knowledge and understanding of human rights- 2. Knowledge and understanding of public freedoms and democracy 3. Knowledge of human rights and duties and public freedoms

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	33	**Structured SWL (h/w)** **Student's regular weekly study load**	2
Unstructured SWL (h/sem) **Irregular student workload during the semester**	17	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	1
Total SWL (h/sem) **The student's total academic workload during the semester**	**50**		

Module Evaluation Course Material Assessment					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Daily exams**	1/1	10% (10)	2	Definition of rights and freedoms
	Tasks and duties	1/1	10% (10)	5	The people's right to self-determination
	Projects/Discussions	4/4	10% (10)	During the semester	The principle of equality of rights
	Report	1	10% (10)	15	Introduction to International Humanitarian Law
Summative assessment	**a testHalf the chapter**	2hr	10% (10)	8	Basic principles of democracy
	Final exam	3hr	50% (50)	15	Basic principles of democracy
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) Weekly theoretical curriculum	
	Material Covered
Week 1	Definition of rights and freedoms
Week 2	Policy Introduction
Week 3	Definition of judicial rights
Week 4	The people's right to self-determination
Week 5	The principle of equality of rights
Week 6	Introduction to International Humanitarian Law
Week 7	civil human rights
Week 8	Political human rights
Week 9	Guarantees for respecting human rights
Week 10	Human rights in Islamic law

Week 11	Human rights in public law
Week 12	Human rights in the Iraqi constitution
Week 13	Human rights violations
Week 14	Basic principles of democracy
Week 15	Preparatory week before the final exam

Delivery Plan (Weekly Lab. Syllabus) Weekly laboratory schedule	
	covered materials
Week 1	nothing
Week 2	nothing
Week 3	nothing
Week 4	nothing
Week 5	nothing
Week 6	nothing
Week 7	nothing

Learning and Teaching Resources Learning and teaching resources		
	Text	**Available in the Library?**
Required texts	The book "Human Rights" by Dr. Ali Al-Shukri The Book of Human Rights and Democracy	Yes
Recommended texts	Journals specializing in human rights and democracy	no
Websites		

Grading Scheme Grade chart				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group	**FX** –Fail	**Sediment (under**	(45-49)	More work is required, but credit has been granted.

(0 – 49)		**processing)**		
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	theaccountingtheFinance Basics of Financial Accounting			**Module Delivery**	
Module Type	c			√	**Class Lecture**
Module Code	AC1201				**Laboratory**
ECTS Credits	8				**Practical**
SWL (hr/sem)	200			√	**Tutorial**
					Online lecture
					Seminar
Module Level	U		**Semester of Delivery**	2	
Accounting Department	Type Dept. Code		**College**		
Module Leader	A.M. Afaq Dhunoun Ibrahim		e-mail	afaaqalbadri@tu.edu.iq	
Module Leader's Acad. Title	assistant professor		**Module Leader's Qualification**	Master's	
Module Tutor			e-mail		
Peer Reviewer Name	Scientific Committee		e-mail	Email	
Date of approval by the Scientific Committee			**Version Number**	1.0	

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	1. Introducing the student to commercial papers – their types – registration procedures 2. Statement of accounting procedures for dealing with fixed assets in terms of (acquisition - use and depreciation - disposal) 3. Enabling the student to record adjustment entries and prepare end-of-period adjustments 4. Introducing the student to the most important financial statements (income - balance sheet) and how to prepare them 5. Enabling the student to correct accounting errors that occur during the financial period
Module Learning Outcomes **Learning outcomes for the subject**	1. To familiarize the student with the accounting recording mechanism, accounting records, and the completion of the accounting cycle. 2. Financial statements (income - balance sheet) and the mechanism for preparing them. 3. Setting up year-end closure restrictions. 4. The ability to distinguish between monetaryly measurable financial statement items. 5. The skill of recording and posting accounting entries in the accounting cycle. 6. Skills in maintaining accounting records and preparing financial statements (income - balance sheet).
Indicative Contents **Guideline Contents**	**Chapter One: Concerns the introduction to commercial papers and includes** - Concept and types of commercial papers.(6 hours) - Accounting procedures for bills of exchange (notes receivable and payable) from their creation to their disposal. (6 hours) - solution ExamplesonCommercial bills of exchange in terms of their creation, sending, pledging and selling. (6 hours) **Chapter Two: ConcerningAccounting for fixed assetsIt includes:** - Acquisition of fixed assets. (6 hours) - Depreciation of fixed assets. (6 hours) - Eliminating fixed assets. (6 hours) - solution Examples on Restrictions Accounting For fixed

	assets.(6 hours) **Chapter Three: ConcerningRecording settlement entries and preparationthesettlements It includes:** - Journal adjustments - introductions. (6 hours) -Journal adjustments - receivables. (6 hours) Solved examples aboutJournal adjustments - Prepayments; Journal adjustments - Accruals (6 hours) **Chapter Four–RegardingFinancial statements (income – balance sheet)Public)** -Preparing the income statement.(6 hours) -Preparing the balance sheet.(6 hours) -solution Examples of numbers Income statement and balance sheet (6 hours) **Chapter Five: Accounting Errors** -The concept of accounting errors(2 hours) Types of accounting errors (2 hours) Methods for correcting accounting errors(6 hours) -solution Examples of Types Accounting errors(6 hours)

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	Write something like:strategyThe main approach adopted in delivering this unit is to encourage student participation in exercises while simultaneously improving and expanding their critical thinking skills. This will be achieved through interactive classroom and educational programs, and by considering simple experiments involving sample activities of interest to the students..

Student Workload (SWL) The student's academic workload is calculated for 15week			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	93	**Structured SWL (h/w)** **Student's regular weekly study load**	6 hours
Unstructured SWL (h/sem) **Irregular student workload during the semester**	107	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	6hours

Total SWL (h/sem) **The student's total academic workload during the semester**	**200 hours**

Module Evaluation **Course Material Assessment**					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**First exam**	1hr/2	10% (10)	5	Chapter 4the first 10- Fixed assets
	Second exam	1hr/2	10% (10)	10	3-Settlement restrictions 12- Balance sheet
	Discussions and working groups	1hr/15	10% (10)	During the semester	
	Report		10% (10)	13	
Summative assessment	**a testHalf the chapter**	2hr	10% (10)		
	Final exam	3hr	50% (50)		
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) **Weekly theoretical curriculum**	
	Material Covered
Week 1	Concept and types of commercial papers.
Week 2	Accounting procedures for bills of exchange (notes receivable and payable) from their creation to their disposal.
Week 3	solution ExamplesonCommercial bills of exchange in terms of their creation, sending, pledging and selling.
Week 4	Acquisition of fixed assets.
Week 5	Depreciation of fixed assets.
Week 6	Eliminating fixed assets.
Week 7	solution Examples on Restrictions Accounting For fixed assets.

Week 8	Journal adjustments - introductions.
Week 9	Journal adjustments - receivables.
Week 10	Solved examples aboutJournal adjustments - Prepayments; Journal adjustments - Accruals.
Week 11	Preparing the income statement.
Week 12	Preparing the balance sheet.
Week 13	solution Examples of numbers Income statement and balance sheet.
Week 14	The concept of accounting errors and their types.Methods of correcting it.
Week 15	solution Examples of Types Accounting errors.
Week 16	**Preparatory week before the final exam**

Delivery Plan (Weekly Lab. Syllabus) **Weekly laboratory schedule**	
	covered materials
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources **Learning and teaching resources**		
	Text	**Available in the Library?**
Required texts	Fundamentals of accounting knowledge– Talal Al-Jajawi and others	Yes
Recommended texts	principles Accounting Finance(Al-Ani Al-Saadi)	no
Websites		

Grading Scheme Grade chart				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX** –Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	Principles of Statistics STATISTICS PRINCIPLES			**Module Delivery**	
Module Type	B			√	**Class Lecture**
Module Code	AC1202				**Laboratory**
ECTS Credits	8.00				**Practical**
SWL (hr/sem)	200			√	**Tutorial**
					Online lecture
					Seminar
Module Level	U		**Semester of Delivery**	2	
Accounting Department	Type Dept. Code		**College**		
Module Leader	M. Walid Daham Abd		e-mail	waleed.D@tu.edu.iq	
Module Leader's Acad. Title	teacher		**Module Leader's Qualification**	Master's	
Module Tutor			e-mail		
Peer Reviewer Name	Name		e-mail	Email	
Date of approval by the Scientific Committee			**Version Number**	1.0	

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	1. Introducing the student to the principles of statistics and the role of statistical analysis. 2. Understanding the basic concepts of statistical principles. 3. The ability to find appropriate ways to present and analyze data. 4. Introducing and empowering the student to sources of information and data. 5. Defining and enabling the student to analyze data and find indicators. 6. Defining and enabling the student to make appropriate decisions regarding the phenomenon based on the results of data analysis.
Module Learning Outcomes **Learning outcomes for the subject**	Important: Write at least 6 learning outcomes, preferably equal to the number of study weeks. 1. The student's knowledge of the basic concepts of the subject of Principles of Statistics. 2. The student's mastery of knowing how to classify and categorize data and how to create simple and double frequency tables. 3. The student's knowledge comes from knowing the measures of central tendency. 4. The student's knowledge of the measures of dispersion. 5. The student was able to understand the standard score, correlation, and how to use it. 6. The student's mastery and understanding of the simple and multiple linear regression procedure and how to make predictions based on the regression equation.
Indicative Contents **Guideline Contents**	The instructional content includes the following:: **Chapter One: Introduction to the Definition and Concept of Statistics**. (10hr) (-Fundamentals and concepts of statistics. Data presentation methods. -Frequency distribution table. - Displaying data in the form of geometric diagrams. **Chapter Two/Deals with some mathematical terms that help with statistical applications**. (10hr) - Sum∑ - Product Π **Chapter Three/ Measures of Central Tendency.(10hr)** - Arithmetic mean + Weighted arithmetic mean - Harmonic mean + Squared mean + Geometric mean. **)10hr Chapter Four / Measures of Dispersion** Range + Average Deviation Standard Deviation + Variance

	- Measures of relative dispersion. **Chapter Five(10hr)** Standardized scores -Simple connection Partial correlation -Multiple linkage Rank correlation **Chapter Six(10hr)** Simple linear regression + coefficient of determination Multiple regression + multiple coefficient of determination.

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	Write something like:strategyThe main approach adopted in delivering this unit is to encourage student participation in exercises while simultaneously improving and expanding their critical thinking skills. This will be achieved through interactive classroom and educational programs, and by considering simple experiments involving sample activities of interest to the students..

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	63	**Structured SWL (h/w)** **Student's regular weekly study load**	4
Unstructured SWL (h/sem) **Irregular student workload during the semester**	137	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	4
Total SWL (h/sem) **The student's total academic workload during the semester**	**200**		

Module Evaluation Course Material Assessment					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Daily exams	14hr	10% (10)	5-10	Measures of central tendency
	Tasks and duties	15hr	10% (10)	3-12	Measures of dispersion
	Discussions and working groups	15hr	10% (10)	During the semester	
	Report	14hr	10% (10)	13	Correlation + Regression
Summative assessment	a testHalf the chapter	2hr	10% (10)		
	Final exam	3hr	50% (50)		
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) Weekly theoretical curriculum	
	Material Covered
Week 1	statistics,identification,importance,Its relationship to other sciences.Data classification and categorization
Week 2	Constructing simple and double frequency tables
Week 3	Creating ascending and descending cumulative frequency tables.
Week 4	Data graphical presentation,Charts,The graph rectangle,circle graph.
Week 5	Graphing of tabulated data,runway,polygon,frequency curve.
Week 6	Measures of central tendency,arithmetic mean(for categorized data,Uncategorized data)
Week 7	First exam of the first semester
Week 8	Weighted arithmetic mean,Examples and compromise solutions,Squared mean, geometric mean,Examples and solutions for the mode,The mediator,Examples and solutions.
Week 9	Concepts of measures of dispersion,Range study,Average deviation,standard deviation.
Week 10	Dispersion coefficients based on(range,Average Deviation)Examples and solutions.
Week 11	Dispersion coefficients based on standard deviation(Coefficient of variationCV.
Week 12	Standard grade,Concepts,Questions and Answers.

Week 13	**simple link,Partial and multiple**
Week 14	**Spearman's rank correlation**
Week 15	**Simple and multiple regression,Examples and solutions.**
Week 16	**Preparatory week before the final exam**

Delivery Plan (Weekly Lab. Syllabus) **Weekly laboratory schedule**	
	covered materials
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources **Learning and teaching resources**		
	Text	**Available in the Library?**
Required texts	**Principles of Statistics/Authored by Dr..Mahmoud Al-Mashhadani.**	Yes
Recommended texts	**Statistics/Authored by Dr..Khashaa Al-Rawi.**	Yes
Websites	https://youtu.be/vNp7Qno8-2o?si=DN0vDbAqPPlCx3eZ	

Grading Scheme **Grade chart**				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX** –Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.

	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

Translated from Arabic to English - www.onlinedoctranslator.com

MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	Computerized accounting skills			**Module Delivery**	
Module Type	B			☒ **Theory** ☒ **Lecture** ☒ **Lab** ☐ **Tutorial** ☐ **Practical** ☐ **Seminar**	
Module Code	1203CAS				
ECTS Credits	6				
SWL (hr/sem)	150				
Module Level	U		**Semester of Delivery**	1	
Administering Department	Accounting		**College**		
Module Leader	Dr. Qusay Aboudi Ali		e-mail	Dr.qusay.a.ali@tu.edu.iq	
Module Leader's Acad. Title	assistant professor		**Module Leader's Qualification**	PhD	
Module Tutor			e-mail		
Peer Reviewer Name	Name		e-mail	Email	
Date of approval by the Scientific Committee			**Version Number**	1.0	

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	• Introducing the student to application programs such asExcel spreadsheets • identificationThe student with mathematical equations • identificationStudent at the Accounting Functions Library • identificationThe student with ready-made functions
Module Learning Outcomes **Learning outcomes for the subject**	**1**Basic skills in usingExcel 2. Creating and modifying spreadsheets (such asMicrosoft Excel or Google Sheets). 3.Understanding the basicsExcelData protection. 4. Arithmetic equations 5. Working with the function library 6. Formatting cells and charts
Indicative Contents **Guideline Contents**	1.Introduction toExcel 2.Spreadsheets: Using programs such as Microsoft Excel 3. Accounting functions

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	1. **Practical Activities**: Use real-life projects to reinforce skills. 2. **Study groups**:to encourageStudents are expected to work together to solve problems. 3. **Interactive Lessons**: Use educational tools such as interactive online lessons. 4. **Real-life examples**:presentationCase studies to stimulate interest. 5. **Periodic evaluations**:presentationPeriodic tests and assessments to review progress.

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	63	**Structured SWL (h/w)** **Student's regular weekly study load**	4
Unstructured SWL (h/sem) **Irregular student workload during the semester**	87	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	6

Total SWL (h/sem) **The student's total academic workload during the semester**	**150**

Module Evaluation **Course Material Assessment**					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Daily exams**	1hr/2	10% (5)	5.10	Windows system
	Tasks and duties	1hr/5	10% (2)	3,6,9,12,15	Windows system
	Projects/laboratory	1hr/2	10% (5)	814	Windows applications
	Report	1hr	10% (10)	15	all
Summative assessment	**a testHalf the chapter**	2hr	10% (10)	7	Windows system
	Final exam	3hr	50% (50)	16	all
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) **Weekly theoretical curriculum**	
	Material Covered
Week 1	**Introduction to Microsoft ExcelMicrosoft Excel 2016 with an explanation of bars, active cells, and cell range.**
Week 2	**File menu commandsFile - Save and Save As File - Open and Close File - Information including setting a password - Print File**
Week 3	**Home Page Menu Commands(Home) Cut, Copy, Copy Format, Paste, Font, Format Cells, Merge and Center Cells**
Week 4	**Home Page Menu Commands(Home) General number formatting, decimal point placement, currency** **(Accounting for date, time, percentage, fractions, text)**
Week 5	**The commands on the home page menu include formatting tables and cells.–Cells include inserting rows, columns, cells, and worksheets.**
Week 6	**Home Page Menu Commands(Home - Editing includes creating numeric, linear, etc. series,**

	clearing comments and formatting, and sorting data in ascending, descending, or according to a specific condition.)
Week 7	The exam the first For the chapter the first
Week 8	Insert menu commandsInsert Charts: Introduction to charts and their types (Design, Layout, Format) with general practical examples
Week 9	PlansCharts: Changing the chart's location and moving it - Changing the chart's type, with general practical examples
Week 10	Formula list commandsFormulas - Inserting ready-made functions; Function library; Cell naming; Formula validation
Week 11	Data list commandsData - Filter & Sort: To sort data from highest to lowest or according to a specific criterion
Week 12	Checklist ordersThe Review section includes setting a password for the sheet, View menu commands, sheet display style, and how to handle the formula bar or freeze rows and columns.
Week 13	Introduction to Mathematical FormulasFunctions and Mathematical Formulas - Rules for writing mathematical formulas - The Drop & Drag method with examples of adding and subtracting column and row values and percentages
Week 14	Introduction to accounting operationsOperations Accounting: Net Sales - Cost of Goods - Profit (Operating Expenses Calculation), Selling Expenses, Administrative Expenses, Revenues with General Practical Examples
Week 15	The exam the second For the chapter the first
Week 16	Preparatory week before the final exam

Delivery Plan (Weekly Lab. Syllabus) Weekly laboratory schedule	
	covered materials
Week 1	Practical application of the Excel interface
Week 2	Practical application worksheets
Week 3	Practical application of inserting cell values
Week 4	practical application of cell formatting
Week 5	Practical application of ready-made functions
Week 6	Practical application of mathematical formulas
Week 7	Practical application of accounting operations

Learning and Teaching Resources

Learning and teaching resources		
	Text	**Available in the Library?**
Required texts	**son Bilal Zoghbi Mohamed Malek**	no
Recommended texts	**introduction in Excel/authorship Mohammed What is with you And others**	no
Websites		

Grading Scheme Grade chart				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C –Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX** –Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	Accounting readings and correspondenceE			**Module Delivery**	
Module Type	B			√	**Class Lecture**
Module Code	AC1204				**Laboratory**
ECTS Credits	8				**Practical**
SWL (hr/sem)	200			√	**Tutorial**
					Online lecture
					Seminar
Module Level	U		**Semester of Delivery**	2	
Administering Department	Type Dept. Code Accounting		**College**	Administration & Economics	
Module Leader	Alaa Ghaleb Ali		e-mail	alaa.g.ali@tu.edu.iq	
Module Leader's Acad. Title	teacher		**Module Leader's Qualification**	Master's	
Module Tutor	Name (if available)		e-mail	Email	
Peer Reviewer Name	Scientific Committee		e-mail	Email	
Date of approval by the Scientific Committee			**Version Number**	1.0	

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	1. Introducing the student to the basic terminology used inBusiness correspondenceAccounting in English 2. Introducing the student to an overview of accounting readings and business correspondence 3. Introducing the student to the types of business correspondence in English 4. Student definitionHow to write business correspondence in English 5. Introducing the student to the conceptual framework of accounting in English. 6. Introducing the student to the accounting course in English.
Module Learning Outcomes **Learning outcomes for the subject**	Important: Write at least 6 learning outcomes, preferably equal to the number of study weeks. 1. Graduates can practice the accounting profession fully, accurately, and correctly.. 2. Graduates can record financial transactions and prepare reconciliations that occur in economic units in the journal and post to the general ledger.. 3. Graduates can prepare financial statements for economic units and present them to stakeholders.. 4. Graduates can analyze and provide opinions on the financial situation of economic units.. 5. Graduates can work in the accounting department of government agencies.. 6. Graduates can work in the private sector.
Indicative Contents **Guideline Contents**	The instructional content includes the following:: • THE CONCEPTUAL FRAMEWORK OF ACCOUNTING The student learns about the conceptual framework of accounting, starting with the basic objectives, then moving on to accounting statements, the qualitative characteristics of accounting information, and finally to accounting assumptions and principles..In fact5hour • Definitions of Accounting The student will learn the basic concepts of accounting and its historical development. (4 hours) • Kinds of accounting The student will learn about the basic types of accounting, such as managerial accounting, cost accounting, financial accounting, tax accounting, and others. (3 hours) • THE MAIN USERS OF ACCOUNTING INFORMATIONS The student will learn who the primary users of accounting information are, such as government agencies, investors, the general public, financial analysts, and others. (3 hours) • QUALITATIVE CHARACTERISTICS OF ACCOUNTING INFORMATION

	The student learns about the qualitative characteristics of primary accounting information (relevance and truthful representation) and secondary accounting information (timeliness, comparability, verifiability, and understandability). (3 hours) • ACCOUNTING CYCLE The student learns about the accounting cycle, from journal entries and posting to the general ledger to account reconciliation and the preparation of financial statements. (3 hours) • Business transaction The student will learn about commercial transactions, including the debtor and the creditor, and the meaning of each. (4 hours) • DEFINITION OF BUSINESS CORRESPONDENCES The student will learn about the concept of business correspondence, its types, and the essential and secondary components of a business letter. (5 hours)

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	Write something like:strategyThe main approach adopted in delivering this unit is to encourage student participation in exercises while simultaneously improving and expanding their critical thinking skills. This will be achieved through interactive classroom and educational programs, and by considering simple experiments involving sample activities of interest to the students..

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	78	**Structured SWL (h/w)** **Student's regular weekly study load**	5
Unstructured SWL (h/sem) **Irregular student workload during the semester**	122	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	5
Total SWL (h/sem) **The student's total academic workload during the semester**	**total100**		

Module Evaluation Course Material Assessment

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Daily exams	1/hr	10% (10)	5	4
	Tasks and duties	1/hr	10% (10)	6	1
	Projects/laboratory	1/hr	10% (10)	8	3
	Report	1/hr	10% (10)	10	14
Summative assessment	a testHalf the chapter	2hr	10% (10)	12	1-10
	Final exam	3hr	50% (50)	16	1-15
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

Weekly theoretical curriculum

	Material Covered
Week 1	THE CONCEPTUAL FRAMEWORK OF ACCOUNTING
Week 2	Definitions of Accounting
Week 3	Kinds of accounting
Week 4	THE MAIN USERS OF ACCOUNTING INFORMATIONS
Week 5	QUALITATIVE CHARACTERISTICS OF ACCOUNTING INFORMATION
Week 6	ACCOUNTING ASSUMPTIONS, PRINCIPLES, AND CONSTRAINTS
Week 7	ACCOUNTING TRANSACTION ANLYSIS AND RECORDING
Week 8	ACCOUNTING CYCLE
Week 9	Business transaction
Week 10	Classification of the accounts
Week 11	Functions of Accounting
Week 12	ELEMENTS OF ACCOUNTING STATEMENTS
Week 13	BASIC ACCOUNTING STATEMENTS
Week 14	DEFINITION OF BUSINESS CORRESPONDENCES
Week 15	Functions of Business Letters
Week 16	**Preparatory week before the final exam**

Delivery Plan (Weekly Lab. Syllabus) Weekly laboratory schedule	
	covered materials
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources Learning and teaching resources		
	Text	Available in the Library?
Required texts	A book on accounting readings and business correspondence, authored by Professor Dr. Saud Jaid Mashkour, Al-Muthanna University, 2012	Yes
Recommended texts		no
Websites		

Grading Scheme Grade chart				
Group	Grade	Appreciation	Marks %	Definition
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX** –Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	Arabic			**Module Delivery**	
Module Type	S			√	**Class Lecture**
Module Code	UN125				**Laboratory**
ECTS Credits	2				**Practical**
SWL (hr/sem)	50				**Tutorial**
					Online lecture
					Seminar
Module Level	U	**Semester of Delivery**	2		
Administering Department	Accounting	**College**	Administration and economics		
Module Leader	Ali Ghaleb Ali	e-mail	Ali.galib@tu.edu.iq		
Module Leader's Acad. Title	Assistant teacher	**Module Leader's Qualification**	Master's		
Module Tutor		e-mail			
Peer Reviewer Name		e-mail			
Date of approval by the Scientific Committee		**Version Number**	1.0		

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	1- Introducing students to the rules specific to the Arabic language and relevant to their work in the field of accounting. 2- that He learns studentWriting financial entries correctly 3- The student should learn to write financial reports correctly. and arrangement Line and coordination Writing 4- The student should learn transparency in government financial transactions. 5- Developing the student's skill in using critical analysis and evaluation of information, concepts, and skills. 5- Accuracy in providing financial information 6- The student must understand that language is the foundation of all sciences because it is the tool of thought.
Module Learning Outcomes **Learning outcomes for the subject**	Important: Write at least 6 learning outcomes, preferably equal to the number of study weeks. **1- The Holy Quran (Surah Al-Kahf)** **2- Inflected and indeclinable words in Arabic grammar** **3- The past tense verb** **4- The present tense verb (inflection and construction)** **5- The nominal sentence (subject and predicate)** **6- Nominal sentences (defective verbs)**

	7- Nominal sentence (particles resembling verbs) **8- Writing the number**
Indicative Contents **Guideline Contents**	Identifying the correct accounting terminology and constructing sentences correctlythe language Arabic she One Materials Study that Needs Professor In it to following more from road teaching until Provides student With skills Basic in the language It is:Writing, And reading, And listening, And speaking.In terms of language proficiency, in the first and second weeks, a section from Surah Al-Kahf is studied and memorized, and in the remaining weeks we cover grammar according to (Alfiyyah Ibn Malik) in grammar. We start with the verbal sentence (past tense, present tense, imperative verb), then the nominal sentence (subject and predicate, particles resembling verbs, defective verbs), then dictation. The material is distributed over the weeks of the semester according to importance.

Learning and Teaching Strategies **Learning and teaching strategies**	
Strategies	• A theoretical lecture on Surah Al-Kahf in the Holy Quran (4 hours) - Daily exam (one hour) - Theoretical lecture on the past tense (2 hours) - Theoretical lecture on the present tense verb (its conjugation) (4 hours) - Theoretical lecture on the construction of the present tense verb (1 hour) - Daily exam, 1 hour - Theoretical lecture on the imperative verb (2 hours)

	– First month exam (1 hour) – Theoretical lecture on the nominal sentence, subject and predicate (4 hours) – Daily exam (1 hour) – Theoretical lecture on nominal sentences and defective verbs (2 hours) – Theoretical lecture on nominal sentences and particles resembling verbs (1 hour) – Daily exam (1 hour) – Writing the number (2 hours) – Drip (1 hour) – Second month exam (1 hour) – Review of the material (1 hour) .

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	33	**Structured SWL (h/w)** **Student's regular weekly study load**	2
Unstructured SWL (h/sem) **Irregular student workload during the semester**	17	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	1
Total SWL (h/sem) **The student's total academic workload during the semester**	**50**		

Module Evaluation Course Material Assessment				
	Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning**

					Outcome
Formative assessment	**Daily exams**	1hr/4	10% (10)	2+5+7+10	1- Memorize a section from Surah Al-Kahf 5-- Constructing the past tense verb 7- Conjugation of the present tense verb 10. Writing the number
	Tasks and duties	1hr/10	10% (10)	1+3+4+6+8++11+12+13+14	Lessons learned from Surah Al-Kahf past tense – The verbPresent tense – Constructing the present tense verb – Imperative verb – Subject and predicate – Letters that resemble verbs – Modal verbs – Writing the number – dripping –
	Projects/laboratory		10% (10)		
	Report	1hr/1	10% (10)	15	
Summative assessment	**a testHalf the chapter**	2hr	10% (10)		
	Final exam	3hr	50% (50)		
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

Weekly theoretical curriculum

	Material Covered
Week 1	Memorizing a Quranic passage from Surah Al-Kahf
Week 2	Lessons learned from Surah Al-Kahf
Week 3	The verbal sentence (past tense verb)
Week 4	The verbal sentence, the present tense verb (its conjugation)
Week 5	The verbal sentence: the present tense verb (its construction)
Week 6	The verbal sentence (the imperative verb)
Week 7	First month exam
Week 8	The nominal sentence (subject and predicate)
Week 9	Nominal sentences (defective verbs)
Week 10	Nominal sentence (particles resembling verbs)
Week 11	Spelling (writing the hamza)
Week 12	Second month exam
Week 13	Writing the number (single numbers)
Week 14	Writing numbers (complex numbers)
Week 15	**Writing the number (large numbers) and dotting**
Week 16	**Preparatory week before the final exam**

Delivery Plan (Weekly Lab. Syllabus) **Weekly laboratory schedule**	
	covered materials
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources **Learning and teaching resources**

	Text	Available in the Library?
Required texts	Interpretation of the Quran (Abdullah Shubbar) -1 The Arabic Language Book for Non-Specialized Sections -2 by (Abdullah Fader Hassan Amin)	no
Recommended texts	Ibn Malik's Alfiyya in Grammar -3 The Clear Dictation Book -4	no
Websites	https://www.twinkl.com/blog/arabic-grammar-nahw-arabi-egypt-middle-east-educational-resources https://www.googleadservices.com/	

Grading Scheme

Grade chart

Group	Grade	Appreciation	Marks %	Definition
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX** –Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

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Tikrit University

College of Management and Economics

Accounting Department

/ Academic Description Second Stage

2026-Academic year 2025

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية					
Module Title	اساسيات المحاسبة المتوسطة Fundamentals of INTERMEDIATE ACCOUNTING			**Module Delivery**	
Module Type	c			√ **Class Lecture** **Laboratory** **Practical** √ **Tutorial** **Online lecture** **Seminar**	
Module Code	AC2101				
ECTS Credits	6				
SWL (hr/sem)	150				
Module Level	UGII		**Semester of Delivery**	3	
Administering Department	Type Dept. Code		**College**		
Module Leader	ا.م.د. صائب سالم محمد		**e-mail**		
Module Leader's Acad. Title	استاذ مساعد		**Module Leader's Qualification**	دكتوراه	
Module Tutor			**e-mail**		
Peer Reviewer Name	اللجنة العلمية		**e-mail**	E-mail	
تاريخ موافقة اللجنة العلمية			**Version Number**	1.0	

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	1. التعريف بالمحاسبة ومعلوماتها والاطار المفاهيمي للمحاسبة. 2. الحسابات الختامية وقائمة الدخل والميزانية في الوحدات الاقتصادية. 3. العمل على اعداد الحسابات والقوائم المالية. 4. التسويات القيدية للمصاريف والايرادات. 5. مطابقة كشف المصرف.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	هام: اكتب على الأقل 6 مخرجات تعليمية، ومن الأفضل أن تكون مساوية لعدد أسابيع الدراسة 1. تعريف الطالب بما يلي 2. فهم دور عملية تسجيل الاحداث المالية. 3. معرفة جوانب عملية ترحيل القيود وتلخيص النتائج. 4. معرفة واعداد القوائم والتقارير المالية. 5. معرفة خصائص الشركات التجارية والصناعية.
Indicative Contents المحتويات الإرشادية	الإطار الفكري للمحاسبة -تعريف المحاسبة دور المعلومات المحاسبية في عملية اتخاذ القرار الحسابات الختامية والكشوفات المالية في المنشأة التجارية قائمة الدخل، قائمة المركز المالي. الحسابات الختامية في المنشأة الصناعية قائمة الدخل، قائمة المركز المالي. الامتحان الاول الأساس النقدي واساس الاستحقاق في اثبات قيود التسوية التسويات القيدية للمصاريف التسويات القيدية للايرادات النقدية -مطابقة كشف البنك النقدية -مطابقة كشف البنك السحب على المكشوف الامتحان الثاني جرد الصندوق، تسوية الفروقات المدينون، تعريف المدينون، طبيعة المدينون اظهار المدينون في القوائم المالية

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	اكتب شيئًا مثل: الاستراتيجية الرئيسية التي سيتم اعتمادها في تقديم هذه الوحدة هي تشجيع مشاركة الطلاب في التمارين، وفي الوقت نفسه تحسين وتوسيع مهارات التفكير النقدي لديهم. سيتم تحقيق ذلك من خلال الفصول الدراسية والبرامج التعليمية التفاعلية ومن خلال النظر في أنواع التجارب البسيطة التي تتضمن أخذ بعض أنشطة

.العينات التي تهم الطلاب	

Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	63 ساعة	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	4 ساعات
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	87 ساعة	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	6 ساعات
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	ساعة **200**		

Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	الامتحانات اليومية	1hr/2	10% (10)	5+10	5- الفصل الأول 10- العمليات الراسمالية
	المهمات الواجبات	1hr/2	10% (10)	3+12	3-سجل اليومية. 12- العمليات الراسمالية
	المناقشات وفرق العمل	1hr/15	10% (10)	اثناء الفصل الدراسي	
	التقرير	1/1	10% (10)	13	
Summative assessment	اختبار نصف الفصل	2hr	10% (10)		
	الامتحان النهائي	3hr	50% (50)		
التقييم الإجمالي			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

	Material Covered
Week 1	**الإطار الفكري للمحاسبة -تعريف المحاسبة دور المعلومات المحاسبية في عملية اتخاذ القرار**
Week 2	**الحسابات الختامية والكشوفات المالية في المنشأة التجارية**
Week 3	**قائمة الدخل، قائمة المركز المالي.**

Week 4	**الحسابات الختامية في المنشأة الصناعية**
Week 5	**قائمة الدخل، قائمة المركز المالي.**
Week 6	**الامتحان الاول**
Week 7	**الأساس النقدي واساس الاستحقاق في اثبات قيود التسوية**
Week 8	**التسويات القيدية للمصاريف**
Week 9	**التسويات القيدية للايرادات**
Week 10	**النقدية ـمطابقة كشف البنك**
Week 11	**النقدية ـمطابقة كشف البنك**
Week 12	**السحب على المكشوف**
Week 13	**الامتحان الثاني**
Week 14	**جرد الصندوق، تسوية الفروقات**
Week 15	**المدينون، تعريف المدينون، طبيعة المدينون اظهار المدينون في القوائم المالية**
Week 16	**أسبوع تحضيري قبل الامتحان النهائي**

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	المواد المغطاة
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	**Available in the Library?**
النصوص المطلوبة	اساسيات المعرفة المحاسبية – طلال الججاوي واخرون	نعم
النصوص الموصى بها	مبادئ المحاسبة المالية- الحيالي والكسب	لا
المواقع الإلكترونية		

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
Success Group (50 - 100)	**A -** Excellent	امتياز	90 - 100	أداء مذهل
	B - Very Good	جيد جدا	80 - 89	فوق المتوسط مع بعض الأخطاء
	C - Good	جيد	70 - 79	عمل سليم مع وجود أخطاء ملحوظة
	D - Satisfactory	متوسط	60 - 69	عادلة ولكن مع عيوب كبيرة
	E - Sufficient	مقبول	50 - 59	العمل يلبي الحد الأدنى من المعايير
Fail Group (0 – 49)	**FX –** Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح الائتمان
	F – Fail	راسب	(0-44)	كمية كبيرة من العمل المطلوب

ملاحظة: سيتم تقريب العلامات العشرية التي تزيد أو تقل عن 0.5 إلى العلامة الكاملة الأعلى أو الأدنى (على سبيل المثال، سيتم تقريب علامة 54.5 إلى 55، في حين سيتم تقريب علامة 54.4 إلى 54. لدى الجامعة سياسة عدم التغاضي عن "فشل التمريرة القريبة" وبالتالي فإن التعديل الوحيد للعلامات الممنوحة بواسطة العلامة (العلامات) الأصلية سيكون التقريب التلقائي الموضح أعلاه.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية					
Module Title	اساسيات المحاسبة الحكومية FUNDAMENTAL of GOVERNMENT ACCOUNTING			**Module Delivery**	
Module Type	C			√ **Class Lecture** **Laboratory** **Practical** √ **Tutorial** **Online lecture** **Seminar**	
Module Code	AC2102				
ECTS Credits	4				
SWL (hr/sem)	150				
Module Level		UGII	**Semester of Delivery**		3
Administering Department		Type Dept. Code	**College**		
Module Leader	عماد صالح نعمة		**e-mail**	**imad.salih@tu.edu.iq**	
Module Leader's Acad. Title		استاذ مساعد	**Module Leader's Qualification**		ماجستير
Module Tutor			**e-mail**		
Peer Reviewer Name		اللجنة العلمية	**e-mail**	E-mail	
تاريخ موافقة اللجنة العلمية			**Version Number**	1.0	

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	أ-المعرفة والفهم تعريف الطالب بما يلي أ1-التعريف بالمحاسبة الحكومية وخصائصها أ2- النظريات التي تحدد القدرة الانفاقية للوحدات الحكومية أ3- الموازنة العامة للدولة وتقسيماتها أ4- التشريع العراقي ومقومات تنفيذ نظرية الأموال المخصصة أ5- الهيكل التنظيمي للنظام المحاسبي الحكومي أ6- التوثيق المستندي وتحليل الحسابات المستخدمة في النظام المحاسبي الحكومي ب -المهارات الخاصة بالموضوع ب 1 - اكتساب الطالب المعرفة عن المحاسبة الحكومية في مجال العمل الحكومي فضلاً عن معرفة مقومات المحاسبة الحكومية والمصطلحات المستخدمة فيها. ب 2 - القدرة على تحليل المعلومات والوصول الى الاستنتاج. ب 3 - تسجيل العمليات والمعالجات المحاسبية الحكومية واعداد الحسابات الختامية
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. **اطلاع الطالب على المفاهيم الأساسية للمحاسبة الحكومية ومتطلبات تصميم النظام المحاسبي الحكومي** 2. **معرفة الطالب لطبيعة المحاسبة الحومية والفروق بينها وبين المحاسبة المالية** 3. **اطلاع الطالب على اهم النظريات التي تحدد القدرة الانفاقية** 4. **اطلاع الطالب على الموازنات الحكومية** 5. **تعليم الطالب على كيفية تقدير الإيرادات والنفقات** 6. **تعليم الطالب على تبويبات الموازنة العامة** 7. **معرفة الطالب لا نواع الخزائن العامة** 8. **معرفة الطالب لا نواع الخزائن العامة** 9. **معرفة الطالب للنظام المركزي واللامركزي** 10. **تعليم الطالب على الإجراءات الرقابية في النظام المحاسبي الحكومي** 11. **معرفة الطالب للمجموعة الدفترية** 12. **تعليم الطالب على المعالجة المحاسبية للمصروفات** 13. **تعليم الطالب على المعالجة المحاسبية للمصروفات** 14. **تعليم الطالب على المعالجة المحاسبية للإيرادات** 15. **تعليم الطالب على المعالجة المحاسبية للإيرادات**
Indicative Contents المحتويات الإرشادية	التعريف بالمحاسبة الحكومية والنظريات التي تحدد القدرة الانفاقية - التعريف بالموازنة العامة - معرفة قواعد الموازنة العامة - اهداف الموازنة العامة - تقسيمات الموازنة العامة - تقسيمات الموازنة العامة - معرفة المراحل التي تمر بها الموازنة - معرفة العلاقة بين الموازنة العامة والنظام المحاسبي الحكومي - معرفة الجوانب الكمية في الموازنة العامة - معرفة الجوانب النوعية في الموازنة العامة - اهم المشاكل التي تواجه تنفيذ الموازنة العامة - التعرف على تقسيمات الخزينة العامة

- إدارة الموجود النقدي بين الخزائن - المركزية واللامركزية في التنظيم المحاسبي معرفة التوثيق المستندي للمدفوعات معرفة التوثيق المستندي للإيرادات	

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	اكتب شيئًا مثل: الاستراتيجية الرئيسية التي سيتم اعتمادها في تقديم هذه الوحدة هي تشجيع مشاركة الطلاب في التمارين، وفي الوقت نفسه تحسين وتوسيع مهارات التفكير النقدي لديهم. سيتم تحقيق ذلك من خلال الفصول الدراسية والبرامج التعليمية التفاعلية ومن خلال النظر في أنواع التجارب البسيطة التي تتضمن أخذ بعض أنشطة العينات التي تهم الطلاب.

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	63 ساعة	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	4 ساعات
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	87 ساعة	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	6 ساعات
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	ساعة **150**		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	الامتحانات اليومية	1hr/2	10% (10)	5+10	5- الفصل الأول 10- العمليات الراسمالية
	المهمات الواجبات	1hr/2	10% (10)	3+12	3-سجل اليومية. 12- العمليات الراسمالية
	المناقشات وفرق العمل	1hr/15	10% (10)	اثناء الفصل الدراسي	

	التقرير	1/1	10% (10)	13	
Summative assessment	اختبار نصف الفصل	2hr	10% (10)		
	الامتحان النهائي	3hr	50% (50)		
التقييم الإجمالي			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	المفاهيم الأساسية في المحاسبة الحكومية ومتطلبات تصميم النظام المحاسبي الحكومي
Week 2	خصائص الوحدات الحكومية وأثر التشريع على النظام المحاسبي الحكومي والفرق بين المحاسبة الحكومية والمحاسبة المالية
Week 3	النظريات التي تحدد القدرة الانفاقية للوحدات الحكومية
Week 4	الموازنة العامة للدولة ومفهوم وخصائص واهداف الموازنة العامة للدولة وأنواع الموازنة ومفهوم الدين العام
Week 5	النفقات والايرادات في النظام المحاسبي الحكومي وأساليب تقدير الإيرادات والنفقات وقواعد اعداد الموازنة العامة
Week 6	تبويب الموازنة العامة للدولة والمراحل التي مر بها مفهوم التخصيص والتمويل في النظام المحاسبي الحكومي
Week 7	مفهوم الخزينة العامة وتشكيلاتها في النظام المحاسبي الحكومي
Week 8	مفهوم الخزينة العامة وتشكيلاتها في النظام المحاسبي الحكومي
Week 9	النظام المحاسبي الحكومي المركزي والنظام المحاسبي الحكومي اللامركزي
Week 10	الرقابة على المستندات والمصروفات
Week 11	التعرف على المجموعة الدفترية المستخدمة في النظام المحاسبي المركزي واللامركزي
Week 12	المعالجة المحاسبية عن المصروفات ومن دليل إحصاءات مالية الحكومةGFS
Week 13	المعالجة المحاسبية عن المصروفات ومن دليل إحصاءات مالية الحكومةGFS
Week 14	المعالجة المحاسبية عن الايرادات ومن دليل إحصاءات مالية الحكومةGFS
Week 15	امتحان
Week 16	أسبوع تحضيري قبل الامتحان النهائي

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	المواد المغطاة
Week 1	
Week 2	
Week 3	

Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	**Available in the Library?**
النصوص المطلوبة	المحاسبة الحكومية مفاهيم نظرية وتطبيقات عملية / د. بشرى عبدالله المشهداني اساسيات المحاسبة الحكومية / د. اسعد محمد علي وهاب العواد	نعم
النصوص الموصى بها	مبادئ المحاسبة المالية- الحيالي والكسب	لا
المواقع الإلكترونية		

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
Success Group (50 - 100)	**A** - Excellent	امتياز	90 - 100	أداء مذهل
	B - Very Good	جيد جدا	80 - 89	فوق المتوسط مع بعض الأخطاء
	C – Good	جيد	70 - 79	عمل سليم مع وجود أخطاء ملحوظة
	D - Satisfactory	متوسط	60 - 69	عادلة ولكن مع عيوب كبيرة
	E - Sufficient	مقبول	50 - 59	العمل يلبي الحد الأدنى من المعايير
Fail Group (0 – 49)	**FX** – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح الائتمان
	F – Fail	راسب	(0-44)	كمية كبيرة من العمل المطلوب

ملاحظة: سيتم تقريب العلامات العشرية التي تزيد أو تقل عن 0.5 إلى العلامة الكاملة الأعلى أو الأدنى (على سبيل المثال، سيتم تقريب علامة 54.5 إلى 55، في حين سيتم تقريب علامة 54.4 إلى 54. لدى الجامعة سياسة عدم التغاضي عن "فشل التمريرة القريبة" وبالتالي فإن التعديل الوحيد للعلامات الممنوحة بواسطة العلامة (العلامات) الأصلية سيكون التقريب التلقائي الموضح أعلاه.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية					
Module Title	اساسيات المحاسبة بالانكليزية FUNDAMENTAL ACCOUNTING in ENGLISH			**Module Delivery**	
Module Type	c				√ **Class Lecture** ☐ **Laboratory** √ **Practical** √ **Tutorial** ☐ **Online lecture** ☐ **Seminar**
Module Code	AC2103				
ECTS Credits	5				
SWL (hr/sem)	100				
Module Level		UGII	**Semester of Delivery**		3
Administering Department		Type Dept. Code	**College**		
Module Leader	ا.م.د. احمد جاسم حميد		**e-mail**	ahjaa@tu.edu.iq	
Module Leader's Acad. Title		استاذ مساعد	**Module Leader's Qualification**		دكتوراه
Module Tutor			**e-mail**		
Peer Reviewer Name		اللجنة العلمية	**e-mail**	E-mail	
تاريخ موافقة اللجنة العلمية			**Version Number**		1.0

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	1. Introducing the concept and objectives of accounting. 2. Improving students' English language skills in the field of accounting. 3. Keeping pace with developments in the field of accounting. 4. Developing the accounting system and enhancing accountants' scientific capabilities.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	هام: اكتب على الأقل 6 مخرجات تعليمية، ومن الأفضل أن تكون مساوية لعدد أسابيع الدراسة 1. Understand the fundamental concepts and principles of accounting. 2. Identify and use basic accounting terminology in English. 3. Record financial transactions using the accounting equation. 4. Prepare basic accounting records and journal entries. 5. Classify accounts into assets, liabilities, equity, revenues, and expenses. 6. Prepare simple financial statements in English. 7. Analyze and interpret basic financial information. 8. Develop English language skills related to accounting communication. 9. Apply accounting knowledge to solve simple practical problems. 10. Use accounting vocabulary confidently in academic and professional contexts.
Indicative Contents المحتويات الإرشادية	Introduction to Accounting and Its Importance Basic Accounting Terminology in English The Accounting Equation Classification of Accounts Recording Financial Transactions Journal Entries and Rules of Debit and Credit Posting to the Ledger Preparing the Trial Balance Adjusting Entries Preparation of Basic Financial Statements Income Statement Statement of Financial Position (Balance Sheet) Accounting Errors and Their Correction Analysis and Interpretation of Basic Financial Information Practical Exercises and Applications in English Accounting Contexts

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	• Record accounting journal entries according to each account and post them to their respective ledgers. • Enhance students' understanding of how to perform accounting treatments and procedures. • Apply the scientific method to solve accounting problems.

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	48 ساعة	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	3 ساعات
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	62 ساعة	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	4 ساعات
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	100 ساعة		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	الامتحانات اليومية	1hr/2	20% (20)	4+10	4 fundamental concepts and principles of accounting 10 accounting equation
	المهمات الواجبات	1hr/2	10% (10)	3+12	3 solve accounting problems 12 solve accounting problems
	المناقشات وفرق العمل	1hr/15	5% (5)	اثناء الفصل الدراسي	
	التقرير	1/1	5% (5)	14	
Summative assessment	اختبار نصف الفصل	2hr	10% (10)		
	الامتحان النهائي	3hr	50% (50)		
التقييم الإجمالي			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Introduction: Accounting concepts
Week 2	The Theoretical Framework of Accounting
Week 3	The Accounting principles , the accounting assumptions
Week 4	Exam 1
Week 5	Users of Accounting Information
Week 6	Accounting for cash and cash equivalent
Week 7	Bank Reconciliation
Week 8	Accounting for purchasing, sales and discount
Week 9	Accounting receivables part 1
Week 10	Exam 2
Week 11	Accounting receivables part 2
Week 12	Accounting for inventory part 1
Week 13	Accounting for inventory part 2
Week 14	Correction errors and closing entries
Week 15	Preparing for final exam
Week 16	

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	المواد المغطاة
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	

Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	**Available in the Library?**
النصوص المطلوبة	Kieso, Donald; Weygandt, Jerry & Warfield, Terry, (2022), Intermediate Accounting, John Wiley & Sons, Inc.	نعم
النصوص الموصى بها		لا
المواقع الإلكترونية		

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
Success Group (50 - 100)	**A** - Excellent	امتياز	90 - 100	أداء مذهل
	B - Very Good	جيد جدا	80 - 89	فوق المتوسط مع بعض الأخطاء
	C - Good	جيد	70 - 79	عمل سليم مع وجود أخطاء ملحوظة
	D - Satisfactory	متوسط	60 - 69	عادلة ولكن مع عيوب كبيرة
	E - Sufficient	مقبول	50 - 59	العمل يلبي الحد الأدنى من المعايير
Fail Group (0 – 49)	**FX** – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح الائتمان
	F – Fail	راسب	(0-44)	كمية كبيرة من العمل المطلوب

ملاحظة: سيتم تقريب العلامات العشرية التي تزيد أو تقل عن 0.5 إلى العلامة الكاملة الأعلى أو الأدنى (على سبيل المثال، سيتم تقريب علامة 54.5 إلى 55، في حين سيتم تقريب علامة 54.4 إلى 54. لدى الجامعة سياسة عدم التغاضي عن "فشل التمريرة القريبة" وبالتالي فإن التعديل الوحيد للعلامات الممنوحة بواسطة العلامة (العلامات) الأصلية سيكون التقريب التلقائي الموضح أعلاه.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية					
Module Title	اساسيات المحاسبة المتوسطة Fundamentals of INTERMEDIATE ACCOUNTING			**Module Delivery**	
Module Type	B			√ **Class Lecture** **Laboratory** **Practical** √ **Tutorial** **Online lecture** **Seminar**	
Module Code	AC2104				
ECTS Credits	3				
SWL (hr/sem)	75				
Module Level	UGII		**Semester of Delivery**	3	
Administering Department	Type Dept. Code		**College**		
Module Leader	ا.م.علي عبدالقادر		**e-mail**		
Module Leader's Acad. Title	استاذ مساعد		**Module Leader's Qualification**	ماجستير	
Module Tutor			**e-mail**		
Peer Reviewer Name	اللجنة العلمية		**e-mail**	E-mail	
تاريخ موافقة اللجنة العلمية			**Version Number**	1.0	

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	1. زيادة خبرة الطلبة في التعرف على اهمية الاقتصاد المالي والمالية العامة كجزء مهم من علم الاقتصاد. 2. تعريف الطالب باهم مراحل تطور الفكر المالي . 3. تعريف الطالب باهمية دراسة مبادئ واهداف المالية العامة . 4. تعريف الطالب على مفهوم العلاقة بين الدورة المالية والدورة الاقتصادية .
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	هام: اكتب على الأقل 6 مخرجات تعليمية، ومن الأفضل أن تكون مساوية لعدد أسابيع الدراسة 1. تقديم ملاكات رائدة في مجال المحاسبة والتدقيق. 2. نشر المعرفة في الوحدات الاقتصادية والمؤسسات الحكومية بما يحقق تطلعات المجتمع. 3. قدرة خريجي القسم على تطوير مهاراتهم المحاسبية والمعرفية وتحقيق الريادة في توفير المعلومات المحاسبية والرقابية والتدقيقية.
Indicative Contents المحتويات الإرشادية	الإطار الفكري للمحاسبة -تعريف المحاسبة دور المعلومات المحاسبية في عملية اتخاذ القرار الحسابات الختامية والكشوفات المالية في المنشأة التجارية قائمة الدخل، قائمة المركز المالي. الحسابات الختامية في المنشأة الصناعية قائمة الدخل، قائمة المركز المالي. الامتحان الاول الأساس النقدي واساس الاستحقاق في اثبات قيود التسوية التسويات القيدية للمصاريف التسويات القيدية للايرادات النقدية -مطابقة كشف البنك النقدية -مطابقة كشف البنك السحب على المكشوف الامتحان الثاني جرد الصندوق، تسوية الفروقات المدينون، تعريف المدينون، طبيعة المدينون اظهار المدينون في القوائم المالية

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	اكتب شيئًا مثل: الاستراتيجية الرئيسية التي سيتم اعتمادها في تقديم هذه الوحدة هي تشجيع مشاركة الطلاب في التمارين، وفي الوقت نفسه تحسين وتوسيع مهارات التفكير النقدي لديهم. سيتم تحقيق ذلك من خلال الفصول الدراسية والبرامج التعليمية التفاعلية ومن خلال النظر في أنواع التجارب البسيطة التي تتضمن أخذ بعض أنشطة

.العينات التي تهم الطلاب	

Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا

Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	63 ساعة	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	4 ساعات
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	87 ساعة	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	6 ساعات
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	ساعة **200**		

Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	الامتحانات اليومية	1hr/2	10% (10)	5+10	5- الفصل الأول 10- العمليات الراسمالية
	المهمات الواجبات	1hr/2	10% (10)	3+12	3-سجل اليومية. 12- العمليات الراسمالية
	المناقشات وفرق العمل	1hr/15	10% (10)	اثناء الفصل الدراسي	
	التقرير	1/1	10% (10)	13	
Summative assessment	اختبار نصف الفصل	2hr	10% (10)		
	الامتحان النهائي	3hr	50% (50)		
التقييم الإجمالي			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

	Material Covered
Week 1	**الإطار الفكري للمحاسبة -تعريف المحاسبة دور المعلومات المحاسبية في عملية اتخاذ القرار**
Week 2	**الحسابات الختامية والكشوفات المالية في المنشأة التجارية**
Week 3	**قائمة الدخل، قائمة المركز المالي.**

Week 4	**الحسابات الختامية في المنشأة الصناعية**
Week 5	**قائمة الدخل، قائمة المركز المالي.**
Week 6	**الامتحان الاول**
Week 7	**الأساس النقدي واساس الاستحقاق في اثبات قيود التسوية**
Week 8	**التسويات القيدية للمصاريف**
Week 9	**التسويات القيدية للايرادات**
Week 10	**النقدية ـمطابقة كشف البنك**
Week 11	**النقدية ـمطابقة كشف البنك**
Week 12	**السحب على المكشوف**
Week 13	**الامتحان الثاني**
Week 14	**جرد الصندوق، تسوية الفروقات**
Week 15	**المدينون، تعريف المدينون، طبيعة المدينون اظهار المدينون في القوائم المالية**
Week 16	**أسبوع تحضيري قبل الامتحان النهائي**

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	المواد المغطاة
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	**Available in the Library?**
النصوص المطلوبة	اساسيات المعرفة المحاسبية – طلال الججاوي واخرون	نعم
النصوص الموصى بها	مبادئ المحاسبة المالية- الحيالي والكسب	لا
المواقع الإلكترونية		

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
Success Group (50 - 100)	**A -** Excellent	امتياز	90 - 100	أداء مذهل
	B - Very Good	جيد جدا	80 - 89	فوق المتوسط مع بعض الأخطاء
	C - Good	جيد	70 - 79	عمل سليم مع وجود أخطاء ملحوظة
	D - Satisfactory	متوسط	60 - 69	عادلة ولكن مع عيوب كبيرة
	E - Sufficient	مقبول	50 - 59	العمل يلبي الحد الأدنى من المعايير
Fail Group (0 – 49)	**FX –** Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح الائتمان
	F – Fail	راسب	(0-44)	كمية كبيرة من العمل المطلوب

ملاحظة: سيتم تقريب العلامات العشرية التي تزيد أو تقل عن 0.5 إلى العلامة الكاملة الأعلى أو الأدنى (على سبيل المثال، سيتم تقريب علامة 54.5 إلى 55، في حين سيتم تقريب علامة 54.4 إلى 54. لدى الجامعة سياسة عدم التغاضي عن "فشل التمريرة القريبة" وبالتالي فإن التعديل الوحيد للعلامات الممنوحة بواسطة العلامة (العلامات) الأصلية سيكون التقريب التلقائي الموضح أعلاه.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية					
Module Title	مبادئ بحوث عمليات وتطبيقات QSB Principles of Operations Research and QSB Applications			**Module Delivery**	
Module Type	B			√ **Class Lecture** **Laboratory** √ **Practical** √ **Tutorial** **Online lecture** **Seminar**	
Module Code	AC2105				
ECTS Credits	6				
SWL (hr/sem)	150				
Module Level		UGII	**Semester of Delivery**		3
Administering Department		Type Dept. Code	**College**		
Module Leader	م.د. محمد محمود عبدالله		**e-mail**		
Module Leader's Acad. Title		مدرس	**Module Leader's Qualification**		دكتوراه
Module Tutor			**e-mail**		
Peer Reviewer Name		اللجنة العلمية	**e-mail**	E-mail	
تاريخ موافقة اللجنة العلمية			**Version Number**	1.0	

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	1. التعريف باساسيات بحوث العمليات. 2. كيفية حل نماذج البرمجة الخطية . 3. العمل على تعزيز قدرات الطلبة في فهم مفردات المادة. 4. شرح الربط بين مادة بحوث العمليات وعلاقتها باختصاص المحاسبة.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	هام: اكتب على الأقل 6 مخرجات تعليمية، ومن الأفضل أن تكون مساوية لعدد أسابيع الدراسة 1. تعريف الطالب بما يلي 2. فهم دور عملية حل النماذج بشكل عميق. 3. فهم طريقة السمبلكس والرسم البياني. 4. معرفة الية تطبيق شبكات الاعمال في المشاريع الصغيرة والكبيرة. 5. معرفة نماذج النقل وانعكاسها على ميزة المنظمة التنافسية.
Indicative Contents المحتويات الإرشادية	مقدمة في بحوث العمليات تعريف ومفهوم بحوث العمليات النمذجة بناء النماذج النمذجة تحويل النماذج الى الصيغة القانونية والقياسية الرسم البياني كيفية حل النموذج بطريقة الرسم البياني الطريقة الجبرية كيفية حل النموذج بطريقة الجبرية (السمبلكس) الطريقة الجبرية كيفية حل النموذج بطريقة الجبرية (السمبلكس) النماذج الثنائية في بحوث العمليات كيفية تحويل النماذج من الصيغة العامة الى الصيغة الثنائية النماذج الثنائية في بحوث العمليات كيفية تحويل النماذج من الصيغة العامة الى الصيغة الثنائية الطريقة الجبرية كيفية حل النموذج بطريقة الجبرية (السمبلكس) نماذج النقل كيفية حل مشاكل النقل باستخدام بحوث العمليات نماذج النقل طريقة اقل الكلف نظرية المباريات طرق حل المباريات شبكات الاعمال الحل الرياضي لشبكات الاعمال شبكات الاعمال الحل الرياضي لشبكات الاعمال تحليل الحساسية طرق الحل

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	اكتب شيئًا مثل: الاستراتيجية الرئيسية التي سيتم اعتمادها في تقديم هذه الوحدة هي تشجيع مشاركة الطلاب في التمارين، وفي الوقت نفسه تحسين وتوسيع مهارات التفكير النقدي لديهم. سيتم تحقيق ذلك من خلال الفصول الدراسية والبرامج التعليمية التفاعلية ومن خلال النظر في أنواع التجارب البسيطة التي تتضمن أخذ بعض أنشطة العينات التي تهم الطلاب.

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	48 ساعة	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	3 ساعات
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	102 ساعة	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	7 ساعات
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	ساعة **150**		

Module Evaluation تقييم المادة الدراسية					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	الامتحانات اليومية	1hr/2	10% (10)	5+10	5- الفصل الأول 10- البرمجة الخطية
	المهمات الواجبات	1hr/2	10% (10)	3+12	3-سجل اليومية. 12- البرمجة الخطية
	المناقشات وفرق العمل	1hr/15	10% (10)	اثناء الفصل الدراسي	
	التقرير	1/1	10% (10)	13	
Summative assessment	اختبار نصف الفصل	2hr	10% (10)		
	الامتحان النهائي	3hr	50% (50)		
التقييم الإجمالي			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
	Material Covered
Week 1	مقدمة في بحوث العمليات
Week 2	النمذجة
Week 3	النمذجة
Week 4	الرسم البياني

Week 5	**الطريقة الجبرية**
Week 6	الطريقة الجبرية
Week 7	النماذج الثنائية في بحوث العمليات
Week 8	النماذج الثنائية في بحوث العمليات
Week 9	الطريقة الجبرية
Week 10	نماذج النقل
Week 11	نماذج النقل
Week 12	نظرية المباريات
Week 13	شبكات الاعمال
Week 14	شبكات الاعمال
Week 15	تحليل الحساسية
Week 16	مقدمة في بحوث العمليات

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	المواد المغطاة
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	**Available in the Library?**
النصوص المطلوبة	بحوث العمليات دكتور عبد ذياب العجيلي	نعم
النصوص الموصى بها	مقدمة في بحوث العمليات (Introduction to Operations Research): المؤلفون: فريدريك س. هيلير (Frederick S. Hillier)، جيرالد ج. ليبرمان (Gerald J. Lieberman). المحتوى: مرجع شامل يغطي البرمجة الخطية، نماذج الشبكات، نظرية صفوف الانتظار، ونماذج المحاكاة. أحدث الإصدارات المتقدمة تدمج أدوات تحليل	لا

	البيانات.	
المواقع الإلكترونية		

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
Success Group (50 - 100)	**A** - Excellent	امتياز	90 - 100	أداء مذهل
	B - Very Good	جيد جدا	80 - 89	فوق المتوسط مع بعض الأخطاء
	C - Good	جيد	70 - 79	عمل سليم مع وجود أخطاء ملحوظة
	D - Satisfactory	متوسط	60 - 69	عادلة ولكن مع عيوب كبيرة
	E - Sufficient	مقبول	50 - 59	العمل يلبي الحد الأدنى من المعايير
Fail Group (0 – 49)	**FX** – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح الائتمان
	F – Fail	راسب	(0-44)	كمية كبيرة من العمل المطلوب

ملاحظة: سيتم تقريب العلامات العشرية التي تزيد أو تقل عن 0.5 إلى العلامة الكاملة الأعلى أو الأدنى (على سبيل المثال، سيتم تقريب علامة 54.5 إلى 55، في حين سيتم تقريب علامة 54.4 إلى 54. لدى الجامعة سياسة عدم التغاضي عن "فشل التمريرة القريبة" وبالتالي فإن التعديل الوحيد للعلامات الممنوحة بواسطة العلامة (العلامات) الأصلية سيكون التقريب التلقائي الموضح أعلاه.

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية					
Module Title	اللغة العربية Arabic Language			**Module Delivery**	
Module Type	S			☐**Theory** ☐**Lecture** ☐**Lab** ☐**Tutorial** ☐ **Practical** ☐**Seminar**	
Module Code	UNI-216				
ECTS Credits	2				
SWL (hr/sem)	50				
Module Level	UGII		**Semester of Delivery**	3	
Administering Department	Accounting		**College**	Administration and economics	
Module Leader	علي غالب علب		**e-mail**	Ali.galib@tu.edu.iq	
Module Leader's Acad. Title	مدرس مساعد		**Module Leader's Qualification**	ماجستير	
Module Tutor			**e-mail**		
Peer Reviewer Name			**e-mail**		
تاريخ موافقة اللجنة العلمية	1 /9/2025		**Version Number**	1.0	

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	• التعرف على أهم الاخطاء التي تقع أثناء الكتابة عند طلبة المرحلة الاولى. • تفاعل الطلاب مع المادة أثناء المحاضرة. • توظيف اللغة وتمكين الطالب من حل أهم المشاكل التي تواجهه في حياته الدراسية والعملية. • تنمية الفكر وجعله يدرك بطريقة ما بيان معاني الألفاظ . • الإلمام بأهم القواعد الاعرابية التي تمكنه من ممارسة حياته الوظيفية والعملية التركيز على بناء شخصية ثقافية وعملية تمكنه من إدارة العمل في حال غياب العنصر المسؤول .
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1- القرآن الكريم (سورةالاسراء ويوسف) 2-المعرب والمبني في النحو العربي 3-الفعل الماضي 4-الفعل المضارع (الاعراب والبناء) 5-الجملة الاسمية (المبتدأ والخبر) 6-الجملة الاسمية (الافعال الناقصة) 7-الجملة الاسمية (الاحرف المشبهة بالفعل) 8- كتابة العدد
Indicative Contents المحتويات الإرشادية	تحديد اللغة المحاسبية السليمة وبناء الجمل بصورة سليمة اللغة العربية هي إحدى المواد الدراسية التي يحتاج الأستاذ فيها إلى اتباع أكثر من طريقة تدريس حتى يزود الطالب بالمهارات الأساسية في اللغة وهي: الكتابة، والقراءة، والاستماع، والتحدث. من حيث سلامة اللغة في الاسبوع الاول والثاني يتم دراسة وحفظ مقطع من سورة الكهف والاسابيع الباقية نتناول النحو وحسب (الفية ابن مالك) في النحو , نبدأ بالجملة الفعلية(الفعل الماضي المضارع الامر) ثم الجملة الاسمية(المبتدأ والخبر , الاحرف المشبهة بالفعل الافعال الناقصة) ثم الاملاء وتوزع المادة على اسابيع الفصل وبحسب الاهمية :

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	الهدف الرئيس الذي يتم اعتماده في تقديم هذه الوحدة هي تشجيع مشاركة الطلاب في التمارين، وفي الوقت نفسه تحسين وتوسيع مهارات التفكير النقدي لديهم. سيتم تحقيق ذلك من خلال الفصول الدراسية والبرامج التعليمية التفاعلية ومن خلال النظر في أنواع التجارب البسيطة التي تتضمن أخذ بعض أنشطة العينات التي تهم الطلاب.

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا

Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	30	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	2
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	17	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	1.13
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	**50**		

Module Evaluation

تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	الامتحانات اليومية	1hr/4	10% (10)	2+5+7+10	1-حفظ مقطع من سورة الاسراء ويوسف 5--بناء الفعل الماضي 7-اعراب الفعل المضارع 10 كتابة العدد
	المهمات الواجبات	1hr/10	10% (10)	1+3+4+6+8++11+12+13+14	الدروس المستفادة من سورة الاسراء ويوسف – الفعل الماضي – الفعل المضارع – بناء الفعل المضارع – الفعل الامر – المبتدأ والخبر – الاحرف المشبهة بالفعل – الافعال الناقصة – كتابة العدد – التنقيط
	المشاريع/ المختبر		10% (10)		
	التقرير	1hr/1	10% (10)	15	
Summative assessment	اختبار نصف الفصل	2hr	10% (10)		
	الامتحان النهائي	3hr	50% (50)		

التقييم الإجمالي	100% (100 Marks)		

Delivery Plan (Weekly Syllabus) المنهاج الاسبوعي النظري	
Week	**Material Covered**
Week 1	القرآن الكريم
Week 2	الحديث النبوي
Week 3	الادب العربي
Week 4	النحو العربي/ نصب الفعل المضارع
Week 5	جزم الفعل المضارع
Week 6	مرفوعات الأسماء
Week 7	منصوبات الأسماء
Week 8	اختبار
Week 9	مجرورات الأسماء
Week 10	كتابة العدد
Week 11	اختبار
Week 12	الضاد والظاء
Week 13	المعاجم العربية
Week 14	معجمات الالفاظ والدلالة
Week 15	الاخطاء اللغوية الشائعة
Week 16	الصرف/ من حيث التذكير والتأنيث والتجرد والزيادة والافراد والتثنية والجمع

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	المواد المغطاة
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	**Available in the Library?**
النصوص المطلوبة	1- تفسير القرآن (عبد الله شبر) 2- كتاب اللغة العربية للا قسام غير المختصة ل (عبد الله فادر حسن أمين)	لا
النصوص الموصى بها	3- الفية ابن مالك في النحو 4- كتاب الاملاء الواضح	لا
المواقع الإلكترونية	https://www.twinkl.com/blog/arabic-grammar-nahw-arabi-egypt-middle-east-educational-resources https://www.googleadservices.com/	

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
Success Group (50 - 100)	**A** - Excellent	امتياز	90 - 100	أداء مذهل
	B - Very Good	جيد جدا	80 - 89	فوق المتوسط مع بعض الأخطاء
	C - Good	جيد	70 - 79	عمل سليم مع وجود أخطاء ملحوظة
	D - Satisfactory	متوسط	60 - 69	عادلة ولكن مع عيوب كبيرة
	E - Sufficient	مقبول	50 - 59	العمل يلبي الحد الأدنى من المعايير
Fail Group (0 – 49)	**FX** – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح الائتمان
	F – Fail	راسب	(0-44)	كمية كبيرة من العمل المطلوب

ملاحظة: سيتم تقريب العلامات العشرية التي تزيد أو تقل عن 0.5 إلى العلامة الكاملة الأعلى أو الأدنى (على سبيل المثال، سيتم تقريب علامة 54.5 إلى 55، في حين سيتم تقريب علامة 54.4 إلى 54. لدى الجامعة سياسة عدم التغاضي عن "فشل التمريرة القريبة" وبالتالي فإن التعديل الوحيد للعلامات الممنوحة بواسطة العلامة (العلامات) الأصلية سيكون التقريب التلقائي الموضح أعلاه.

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information معلومات المادة الدراسية					
Module Title	**اساسيات علم الحاسوب** FUNDAMENTAL of COMPUTER SCIENCE			**Module Delivery**	
Module Type	S			☒ **Theory** ☒ **Lecture** ☒ **Lab** ☐ **Tutorial** ☐ **Practical** ☐ **Seminar**	
Module Code	UNI-217				
ECTS Credits	**3**				
SWL (hr/sem)	**75**				
Module Level		UGII	**Semester of Delivery**		3
Administering Department		Accounting	**College**		
Module Leader	د. قصي عبودي علي		**e-mail**	Dr.qusay.a.ali@tu.edu.iq	
Module Leader's Acad. Title		استاذ مساعد	**Module Leader's Qualification**		دكتوراه
Module Tutor			**e-mail**		
Peer Reviewer Name		Name	**e-mail**	E-mail	
تاريخ موافقة اللجنة العلمية			**Version Number**		1.0

Relation with other Modules العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية	
Module Objectives أهداف المادة الدراسية	• تعريف الطالب بالبرامج التطبيقية مثل Excel الخاص بالجداول الالكترونية • تعريف الطالب بالمعادلات الحسابية • تعريف الطالب بمكتبة الدوال المحاسبية • تعريف الطالب بالدوال الجاهزة
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	1. المهارات الأساسية في استخدام الاكسل 2. إنشاء وتعديل جداول البيانات (مثل Microsoft Excel أو Google Sheets). 3. فهم أساسيات الاكسل وحماية البيانات. 4. المعادلات الحسابية 5. التعامل مع مكتبة الدوال 6. تنسيق الخلايا والمخططات
Indicative Contents المحتويات الإرشادية	1. مقدمة إلى الاكسل 2. جداول البيانات: استخدام برامج مثل Microsoft Excel 3. الدوال المحاسبية

Learning and Teaching Strategies استراتيجيات التعلم والتعليم	
Strategies	1. **أنشطة تطبيقية**: استخدم مشاريع واقعية لتعزيز المهارات. 2. **مجموعات دراسة**: تشجيع الطلاب على العمل معاً لحل المشكلات. 3. **دروس تفاعلية**: استخدم أدوات تعليمية مثل الدروس التفاعلية عبر الإنترنت. 4. **أمثلة واقعية**: تقديم حالات دراسية لتحفيز الاهتمام. 5. **تقييمات دورية**: تقديم اختبارات وتقييمات دورية لمراجعة التقدم.

Student Workload (SWL) الحمل الدراسي للطالب محسوب لـ ١٥ اسبوعا			
Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	48	**Structured SWL (h/w)** الحمل الدراسي المنتظم للطالب أسبوعيا	3
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	27	**Unstructured SWL (h/w)** الحمل الدراسي غير المنتظم للطالب أسبوعيا	2
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	75		

Module Evaluation
تقييم المادة الدراسية

		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	الامتحانات اليومية	1hr/2	10% (5)	5,10	نظام ويندوز
	المهمات الواجابات	1hr/5	10% (2)	3,6,9,12,15	نظام ويندوز
	المشاريع/ المختبر	1hr/2	10% (5)	8,14	تطبيقات ويندوز
	التقرير	1hr	10% (10)	15	all
Summative assessment	اختبار نصف الفصل	2hr	10% (10)	7	نظام ويندوز
	الامتحان النهائي	3hr	50% (50)	16	all
التقييم الإجمالي			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)
المنهاج الاسبوعي النظري

	Material Covered
Week 1	مقدمة عن برانمج مايكروسوفت اكسل Excel Microsoft (2016 مع توضيح الاشرطة والخللية الفعالةCells Active و مدى الخلايا Cells(Range)
Week 2	اوامر قائمة ملف File حفظ وحفظ باسم للملف – فتح وغلق الملف – معلومات والمتضمن وضع كلمة سر password طباعة الملف
Week 3	اوامر قائمة الصفحة الرئيسية (Home) قطع, نسخ, نسخ التنسيق, لصق,الخط,تنسيق الخلايا , دمج وتوسيط الخلايا)
Week 4	اوامر قائمة الصفحة الرئيسية (Home) تنسيق االرقام العام, وضع فاصلة عشرية, العملة(Currency) (Accounting التاريخ, الوقت, النسبة المئوية ,الكسور, النص
Week 5	اوامر قائمة الصفحة الرئيسية وتشمل تنسيق الجداول والخلايا– الخلايا وتشمل ادراج صفوف واعمدة وخلايا واوراق عمل
Week 6	اوامر قائمة الصفحة الرئيسية)-Home) التحرير ويشمل تكوين سلسلة رقمية, خطية, ..., مسح التعليقات والتنسيقات, والبياانت, ترتيب البيانت تصاعدي او تنازليا او حسب شرط معين
Week 7	الامتحان الأول للفصل الأول
Week 8	اوامر قائمة ادراج Insert املخططات Charts مقدمة عن المخططات وانواعها(– التصميم, Design التخطيط, Layout التنسيق Format) مع امثلة تطبيقية عامة
Week 9	املخططاتCharts تغيير موقع المخطط Location Chart Changing ونقله-تغيير نوع المخطط Type Chart Changing مع امثلة تطبيقية عامة
Week 10	اوامر قائمة الصيغ-Formulas ادراج الدوال الجاهزة Function مكتبة الدوال الجاهزة – تسمية الخلايا تدقيق الصيغ
Week 11	اوامر قائمة بياانت-Data فرز وتصفية البياانت Filter & Sort لترتيب البيانات من الاعلى الى الادنى او حسب معيار معني
Week 12	اوامر قائمة مراجعةReviw ويتضمن Change بوضع كلمة مرور للورقة اوامر قائمة عرض View يتضمن اسلوب عرض الورقة وكيفية التعامل مع شريط الصيغة او التجميد Freeze الصفوف والاعمدة

Week 13	**مقدمة عن الصيغ الرياضية-Functions Mathematic Formulas قواعد كتابة الصيغ الرياضية - طريقة السحب والافلات Drop & Drag مع امثلة عن اضافة وطرح قيم الاعمدة والصفوف ونسب مئوية**
Week 14	**العمليات المصرفية حساب صافي المبيعات - كلفة البضاعة – الربح(حساب المصاريف التشغيلية)مصاريف البيع, المصاريف الادارية الايرادات مع امثلة تطبيقية عامة**
Week 15	**الامتحان الثاني للفصل الأول**
Week 16	**أسبوع تحضيري قبل الامتحان النهائي**

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	المواد المغطاة
Week 1	تطبيق عملي واجهة اكسل
Week 2	تطبيق عملي أوراق العمل
Week 3	تطبيق عملي ادراج قيم الخلايا
Week 4	تطبيق عملي تنسيق الخلايا
Week 5	تطبيق عملي الدوال الجاهزة
Week 6	تطبيق عملي الصيغ الرياضية
Week 7	تطبيق عملي العمليات المحاسبية

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	**Available in the Library?**
النصوص المطلوبة	**محمد مالك ,ابن بلال الزغبي**	لا
النصوص الموصى بها	**مقدمة في الاكسل /تأليف محمد مالك واخرون**	لا
المواقع الإلكترونية		

Grading Scheme مخطط الدرجات				
Group	**Grade**	التقدير	**Marks %**	**Definition**
Success Group (50 - 100)	**A** - Excellent	امتياز	90 - 100	أداء مذهل
	B - Very Good	جيد جدا	80 - 89	فوق المتوسط مع بعض الأخطاء
	C – Good	جيد	70 - 79	عمل سليم مع وجود أخطاء ملحوظة
	D - Satisfactory	متوسط	60 - 69	عادلة ولكن مع عيوب كبيرة
	E - Sufficient	مقبول	50 - 59	العمل يلبي الحد الأدنى من المعايير
Fail Group (0 – 49)	**FX** – Fail	راسب (قيد المعالجة)	(45-49)	مطلوب المزيد من العمل ولكن تم منح الائتمان
	F – Fail	راسب	(0-44)	كمية كبيرة من العمل المطلوب

ملاحظة: سيتم تقريب العلامات العشرية التي تزيد أو تقل عن 0.5 إلى العلامة الكاملة الأعلى أو الأدنى (على سبيل المثال، سيتم تقريب علامة 54.5 إلى 55، في حين سيتم تقريب علامة 54.4 إلى 54. لدى الجامعة سياسة عدم التغاضي عن "فشل التمريرة القريبة" وبالتالي فإن التعديل الوحيد للعلامات الممنوحة بواسطة العلامة (العلامات) الأصلية سيكون التقريب التلقائي الموضح أعلاه.				

Translated from Arabic to English - www.onlinedoctranslator.com

MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	theaccountingIntermediate INTERMEDIATE ACCOUNTING			**Module Delivery**	
Module Type	c			√	**Class Lecture**
Module Code	AC2201				**Laboratory**
ECTS Credits	7				**Practical**
SWL (hr/sem)	175			√	**Tutorial**
					Online lecture
					Seminar
Module Level	GUII		**Semester of Delivery**	4	
Administering Department	Type Dept. Code	**College**	College of Management and Economics		
Module Leader	Dr. Saeb Salem Mohammed	e-mail	saebalmighan@tu.edu.iq		
Module Leader's Acad. Title	assistant professor	**Module Leader's Qualification**	PhD		
Module Tutor		e-mail			
Peer Reviewer Name	Scientific Committee	e-mail	Email		
Date of approval by the Scientific Committee		**Version Number**	1.0		

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	1. Knowing how to account for investments in securities. 2. Knowing how to account for fixed assets and depreciation methods. 3. How to account for merchandise inventory. 4. Knowing how to account for intangible assets. 5. Knowing how to account for current assets.
Module Learning Outcomes **Learning outcomes for the subject**	Important: Write at least 6 learning outcomes, preferably equal to the number of study weeks. 1. Introducing the student to the following: 2. Understanding the role of the processAccounting for stocks and bonds in financial markets. 3. knowledgeThe importance of inventory in companies. 4. Understanding the role of fixed assets in commercial and industrial companies. 5. Knowing the characteristicsCurrent assets. 6. Understanding the nature of intangible assets according to the activity the company engages in.
Indicative Contents **Guideline Contents**	The concept of investments, types of securities Accounting for financial investments in equity securities (stocks) Accounting for financial investments in equity securities (bonds) Investment portfolio and its valuation at the end of the financial period The concept of inventory accounting in commercial and industrial establishments Accounting for merchandise inventory according to the periodic and perpetual inventory system Methods of evaluating (pricing) merchandise inventory The examthe first The concept of fixed assets, characteristics of fixed assets, methods of acquiring fixed assets Depreciation of fixed assets and methods of calculating and proving it Decrease in asset value Accounting for current assets Second exam Accounting for intangible assets Types of intangible assets Preparatory week before the final exam

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	Write something like:strategyThe main approach adopted in delivering this unit is to encourage student participation in exercises while simultaneously improving and expanding their critical thinking skills. This will be achieved through interactive classroom and educational programs, and by considering simple experiments involving sample activities of interest to the students..

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	63 hours	**Structured SWL (h/w)** **Student's regular weekly study load**	4 hours
Unstructured SWL (h/sem) **Irregular student workload during the semester**	132 o'clock	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	8hours
Total SWL (h/sem) **The student's total academic workload during the semester**	**175 hours**		

Module Evaluation Course Material Assessment					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Daily exams**	1hr/2	15% (15)	5+10	5- the chapterthe first 10- Operationscapitalism
	Tasks and duties	1hr/2	10% (10)	3+12	3- Daily log.

					12- capitalist operations
	Discussions and working groups	1hr/15	10% (10)	During the semester	
	Report	1/1	5% (5)	13	
Summative assessment	**a testHalf the chapter**	2hr	10% (10)		
	Final exam	3hr	50% (50)		
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

Weekly theoretical curriculum

	Material Covered
Week 1	**The concept of investments, types of securitiesFinance**
Week 2	**Accounting for financial investments in equity securities (stocks)**
Week 3	**Accounting for financial investments in equity securities (theBonds)**
Week 4	**Investment portfolio and its valuation at the end of the financial period**
Week 5	**The concept of inventory accounting in commercial and industrial establishments**
Week 6	**Accounting for merchandise inventory according to the periodic and perpetual inventory system**
Week 7	**Methods of evaluating (pricing) merchandise inventory**
Week 8	**First exam**
Week 9	**The concept of fixed assets, characteristics of fixed assets, methods of acquiring fixed assets**
Week 10	**Depreciation of fixed assets and methods of calculating and proving it**
Week 11	**Decrease in asset value**
Week 12	**Accounting for assetstraded**
Week 13	**Second exam**
Week 14	**Accounting for assetsintangible**
Week 15	**Types of intangible assets**
Week 16	**Preparatory week before the final exam**

Delivery Plan (Weekly Lab. Syllabus)

Weekly laboratory schedule

	covered materials
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources

Learning and teaching resources

	Text	Available in the Library?
Required texts	Fundamentals of accounting knowledge– Talal Al-Jajawi and others	Yes
Recommended texts	Principles of Financial Accounting - Al-Hayali and Al-Kasb	no
Websites		

Grading Scheme

Grade chart

Group	Grade	Appreciation	Marks %	Definition
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX** –Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	Government accounting GOVERNMENT ACCOUNTING		**Module Delivery**		
Module Type	c		√	**Class Lecture**	
Module Code	AC2102			**Laboratory**	
ECTS Credits	4			**Practical**	
SWL (hr/sem)	150		√	**Tutorial**	
				Online lecture	
				Seminar	
Module Level	UGx1	**Semester of Delivery**	3		
Administering Department	Type Dept. Code	**College**			
Module Leader	Imad Saleh Naama	e-mail	imad.salih@tu.edu.iq		
Module Leader's Acad. Title	assistant professor	**Module Leader's Qualification**	Master's		
Module Tutor		e-mail			
Peer Reviewer Name	Scientific Committee	e-mail	Email		
Date of approval by the Scientific Committee		**Version Number**	1.0		

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	A-Knowledge and understanding A1- Definition of government loans, their types, and how to handle them A2- Definition of accounts receivable, their types, and how to process them A3- Defining government trusts, their types, and how to handle them A4- Definition of accounts payable, their types, and how to process them A5- Knowledge of the method of implementing general contracts and the accounting procedures related to them
Module Learning Outcomes **Learning outcomes for the subject**	1. An introduction to advance accounts, their types, and how to process them. 2. Definition By calculations City And its types And how Treating it 3. Introduction to trust accounts, their types, and how to handle them 4. An introduction to accounts payable, their types, and how to process them. 5. Contract execution methods and related accounting treatment 6. Contract execution methods and related accounting treatment 7. Contract execution methods and related accounting treatment
Indicative Contents **Guideline Contents**	An introduction to government accounting and the theories that determine spending capacity. - Introduction to the general budget - Knowledge of the rules of the general budget - Objectives of the general budget - General Budget Divisions - General Budget Divisions - Understanding the stages that the budget goes through Understanding the relationship between the general budget and the government accounting system Understanding the quantitative aspects of the general budget - Understanding the qualitative aspects of the general budget - The most important problems facing the implementation of the general budget - Understanding the divisions of the public treasury - Managing cash assets between treasuries Centralization and decentralization in accounting organization Knowledge of documentary evidence for payments Knowledge of revenue documentation

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	Write something like:strategyThe main approach adopted in delivering this unit is to encourage student participation in exercises while simultaneously improving and expanding their critical thinking skills. This will be achieved through interactive classroom and educational programs, and by considering simple experiments involving sample activities of interest to the students..

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	63 hours	**Structured SWL (h/w)** **Student's regular weekly study load**	4 hours
Unstructured SWL (h/sem) **Irregular student workload during the semester**	87 o'clock	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	6hours
Total SWL (h/sem) **The student's total academic workload during the semester**	**150 hours**		

Module Evaluation Course Material Assessment					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Daily exams**	1hr/2	10% (10)	5+10	5- the chapterthe first 10- Operationscapitalism
	Tasks and duties	1hr/2	10% (10)	3+12	3- Daily log. 12- capitalist operations
	Discussions and	1hr/15	10% (10)	During the	

	working groups			semester	
	Report	1/1	10% (10)	13	
Summative assessment	**a testHalf the chapter**	2hr	10% (10)		
	Final exam	3hr	50% (50)		
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

Weekly theoretical curriculum

	Material Covered
Week 1	Basic concepts in government accounting and requirements for designing a government accounting system
Week 2	Characteristics of government units, the impact of legislation on the government accounting system, and the difference between government accounting and financial accounting.
Week 3	Theories that determine the spending capacity of government units
Week 4	The state's general budget: its concept, characteristics, and objectives; types of budgets; and the concept of public debt.
Week 5	Expenditures and revenues in the government accounting system, methods of estimating revenues and expenditures, and rules for preparing the general budget.
Week 6	Classification of the state's general budget and the stages through which the concept of allocation and financing has passed in the government accounting system
Week 7	The concept of the public treasury and its structures in the government accounting system
Week 8	The concept of the public treasury and its structures in the government accounting system
Week 9	Centralized government accounting system and decentralized government accounting system
Week 10	Control of documents and expenses
Week 11	Identifying the accounting system used in centralized and decentralized accounting systems
Week 12	Accounting treatment of expenses, from the Government Financial Statistics ManualGFS
Week 13	Accounting treatment of expenses, from the Government Financial Statistics ManualGFS
Week 14	Accounting treatment of revenues, from the Government Finance Statistics manualGFS
Week 15	exam
Week 16	**Preparatory week before the final exam**

Delivery Plan (Weekly Lab. Syllabus)

Weekly laboratory schedule

	covered materials
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources Learning and teaching resources		
	Text	**Available in the Library?**
Required texts	Government Accounting: Theoretical Concepts and Practical Applications / Dr. Bushra Abdullah Al-Mashhadani Fundamentals of Government Accounting / Dr. Asaad Muhammad Ali Wahab Al-Awad	Yes
Recommended texts	Principles of Financial Accounting - Al-Hayali and Al-Kasb	no
Websites		

Grading Scheme Grade chart				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C –Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX** –Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	theaccountingIn English1 ACCOUNTING in ENGLISH			**Module Delivery**	
Module Type	C			√	**Class Lecture**
Module Code	AC2203				**Laboratory**
ECTS Credits	5			√	**Practical**
SWL (hr/sem)	125			√	**Tutorial**
					Online lecture
					Seminar
Module Level	UGII		**Semester of Delivery**	4	
Administering Department	Type Dept. Code		**College**		
Module Leader	Dr. Ahmed Jassim Hameed		e-mail	ahjaa@tu.edu.iq	
Module Leader's Acad. Title	assistant professor		**Module Leader's Qualification**	PhD	
Module Tutor			e-mail		
Peer Reviewer Name	Scientific Committee		e-mail	Email	
Date of approval by the Scientific Committee			**Version Number**	1.0	

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	.1 To introduce students to the concepts and principles of intermediate accounting. .2 To develop students' understanding of accounting standards and their practical applications. .3 To enable students to record and process intermediate-level accounting transactions accurately. .4 To enhance students' ability to prepare and analyze financial statements in accordance with accounting principles. .5 To strengthen students' analytical abilities in solving intermediate accounting problems. .6 To improve students' professional competence in applying intermediate accounting concepts in practical situations.
Module Learning Outcomes **Learning outcomes for the subject**	Important: Write at least 6 learning outcomes, preferably equal to the number of study weeks. .1 Explain the fundamental concepts and principles of intermediate accounting. .2 Record and process intermediate accounting transactions accurately. .3 Apply accounting standards in the recognition, measurement, and disclosure of financial information. .4 Prepare financial statements in accordance with accepted accounting principles. .5 Analyze and interpret financial accounting information effectively. .6 Identify and correct accounting errors using appropriate accounting treatments. .7 Solve intermediate accounting problems using analytical and scientific approaches. .8 Apply theoretical accounting knowledge to practical accounting situations. .9 Evaluate accounting treatments for various financial transactions. .10 Develop professional competence in financial reporting and accounting analysis
Indicative Contents **Guideline Contents**	Accounting Concepts, Principles, and Standards The Accounting Cycle and Financial Reporting Process Cash and Cash Equivalents Accounts Receivable and Bad Debts Inventory Valuation and Measurement Property, Plant, and Equipment Depreciation Current and Non-current Liabilities Owners' Equity and Retained Earnings Revenue Recognition and Expense Matching. Preparation of Financial Statements Accounting Errors and Adjustments

	Analysis and Interpretation of Financial Statements

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	• Record accounting journal entries according to each account and post them to their respective ledgers. • Enhance students' understanding of how to perform accounting treatments and procedures. • Apply the scientific method to solve accounting problems.

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	45 hours	**Structured SWL (h/w)** **Student's regular weekly study load**	3 hours
Unstructured SWL (h/sem) **Irregular student workload during the semester**	80 hours	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	6 hours
Total SWL (h/sem) **The student's total academic workload during the semester**	**125 hours**		

Module Evaluation Course Material Assessment					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative	**Daily exams**	1hr/2	20% (20)	6+13	Apply accounting standards in the

assessment					recognition, measurement, and disclosure of financial information.
	Tasks and duties	1hr/2	10% (10)	3+12	3. Solve accounting problems Solve accounting problems 12
	Discussions and working groups	1hr/15	5% (5)	During the semester	
	Report	1/1	5% (5)	14	
Summative assessment	**a testHalf the chapter**	2hr	10% (10)		
	Final exam	3hr	50% (50)		
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) **Weekly theoretical curriculum**	
	Material Covered
Week 1	Errors Correction (Types) correction methods
Week 2	Practices
Week 3	Inventory Valuation: Cost basis approach
Week 4	Explanations (FIFO, LIFO, WA)
Week 5	Practices
Week 6	Exam 1
Week 7	Fixed Assets (Deprecations)
Week 8	Practices
Week 9	Accounting for investment
Week 10	Issues in investment
Week 11	Practices
Week 12	Accounting for stockholders equity
Week 13	Exam 2
Week 14	Accounting for stockholders equity

Week 15	Practices
Week 16	

Delivery Plan (Weekly Lab. Syllabus) Weekly laboratory schedule	
	covered materials
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources Learning and teaching resources		
	Text	**Available in the Library?**
Required texts	Kieso, Donald; Weygandt, Jerry & Warfield, Terry, (2022), Intermediate Accounting, John Wiley & Sons, Inc.	Yes
Recommended texts		no
Websites		

Grading Scheme Grade chart				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group	**FX** –Fail	**Sediment (under**	(45-49)	More work is required, but credit has

(0 – 49)		**processing)**		been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	Marketing and e-commerce MARKETING & E-TRADE			**Module Delivery**	
Module Type	B			√	**Class Lecture**
Module Code	AC2204				**Laboratory**
ECTS Credits	3				**Practical**
SWL (hr/sem)	75			√	**Tutorial**
					Online lecture
					Seminar
Module Level	UGII		**Semester of Delivery**	4	
Administering Department	Type Dept. Code		**College**		
Module Leader	Musa Hamad Muhammad		e-mail		
Module Leader's Acad. Title	Assistant teacher		**Module Leader's Qualification**	Master's	
Module Tutor			e-mail		
Peer Reviewer Name	Scientific Committee		e-mail	Email	
Date of approval by the Scientific Committee			**Version Number**	1.0	

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	1. To equip graduates with communication skills with the public. 2. It enables them to speak to the public and persuade them. 3. Developing analytical and creative thinking skills. 4. Acquire negotiation skills. 5. Skills in analyzing the psychological behaviors of the audience.
Module Learning Outcomes **Learning outcomes for the subject**	Important: Write at least 6 learning outcomes, preferably equal to the number of study weeks. 1. Understanding the fundamentals of marketing management 2. Marketing Environment Analysis 3. Consumer behavior analysis 4. Market segmentation mechanism 5. Understanding the company's product management in the market 6. Product development mechanism according to its life cycle 7. How to develop an appropriate pricing strategy 8. Distribution strategy adoption mechanism 9. Adopt a marketing communication strategy 10. How to enter international markets 11. Understanding social responsibility 12. Understanding service marketing activities 13. Customer relationship management techniques 14. Digital Marketing Applications 15. Understanding the level of knowledge in marketing activities
Indicative Contents **Guideline Contents**	

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	Write something like: - strategyThe main principle that will be adopted in delivering this unit is to encourage student participation in exercises.N -Improving and expanding thinking skillsand using the whiteboard.Home solutions -Attempting to investigate certain tasks and problems to determine their causes -blended learning.

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	33 hours	**Structured SWL (h/w)** **Student's regular weekly study load**	4 hours
Unstructured SWL (h/sem) **Irregular student workload during the semester**	42 hours	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	9hours
Total SWL (h/sem) **The student's total academic workload during the semester**	**75hour**		

Module Evaluation Course Material Assessment					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Daily exams	1hr/2	10% (10)	5+10	5- the chapterthe first 10- Marketing environment
	Tasks and duties	1hr/2	10% (10)	3+12	3-Distribution 12- Personal selling
	Discussions and working groups	1hr/15	10% (10)	During the semester	
	Report	1/1	10% (10)	13	
Summative assessment	a testHalf the chapter	2hr	10% (10)		
	Final exam	3hr	50% (50)		
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) Weekly theoretical curriculum	
	Material Covered
Week 1	the chapterFirst: IntroductionMy concepts of marketing
Week 2	the chapterthe second:Marketing environment
Week 3	the chapterThird: Behaviorconsumer
Week 4	the chapterFourth:Market segmentation and building brand image
Week 5	the chapterFifth:administrationProduct (Goods)
Week 6	First exam
Week 7	the chapterSixth:New product development and product lifecycle
Week 8	the chapterSeventh: Pricing
Week 9	the chapterEighth:distribution
Week 10	the chapterNinth: CommunicationsIntegrated Marketing
Week 11	Chapter 1AShR:Advertising and Public Relations

Week 12	**ChapterHadyten:Personal selling and sales promotion**
Week 13	**Second exam**
Week 14	**Chapter Two Ten: MarketingLive**
Week 15	**Chapterthird ten:Global Marketing**
Week 16	**the chapterFourthten: E-commerce**

Delivery Plan (Weekly Lab. Syllabus) **Weekly laboratory schedule**	
	covered materials
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources **Learning and teaching resources**		
	Text	**Available in the Library?**
Required texts	The Methodological Book for Marketing Management (Prof. Dr. Anis Ahmed Abdullah)	Yes
Recommended texts	Research published in college journals, research published on the academic website of Iraqi journals, as well as recent foreign books.	no
Websites	pageResearchGateFor researchers specializing in marketing, as well as the internet.	

Grading Scheme **Grade chart**				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**
Success Group	**A** -Excellent	**privilege**	90 - 100	Amazing performance

(50 - 100)	**B -**Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX –**Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information					
Module Title	Accounting for non-profit entities Non-profit organization accounting			**Module Delivery**	
Module Type	c			√	**Class Lecture**
Module Code	AC2101				**Laboratory**
ECTS Credits	5				**Practical**
SWL (hr/sem)	125			√	**Tutorial**
					Online lecture
					Seminar
Module Level	UGII		**Semester of Delivery**	4	
Administering Department	Type Dept. Code	**College**			
Module Leader	Mohamed Fakhry Mohamed	e-mail	Fmo35@yahoo.com		
Module Leader's Acad. Title	assistant professor	**Module Leader's Qualification**	PhD		
Module Tutor		e-mail			
Peer Reviewer Name	Scientific Committee	e-mail	Email		
Date of approval by the Scientific Committee		**Version Number**	1.0		

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	1- An introduction to accounting for non-profit entities. 2- Defining the classification, summarization, and recording of restrictions. 3- Working on preparing accounts and financial statements. 4- Defining the characteristics of non-profit units and their accounting standards. 5- Defining the characteristics of associations, clubs, societies, unions, and hotels.
Module Learning Outcomes **Learning outcomes for the subject**	Important: Write at least 6 learning outcomes, preferably equal to the number of study weeks. 1. Understanding the role of the financial events recording process. 2. Understanding the aspects of the constraints migration process and summarizing the results. 3. Understanding and preparing financial statements and reports. 4. Understanding the characteristics and purpose of non-profit units.
Indicative Contents **Guideline Contents**	1. The concept and characteristics of non-profit organizations and the nature of their activities 2. Accounting principles for non-profit entities 3. Accounting standards for non-profit entities 4. Accounting principles for proof, measurement, and disclosure of operations of non-profit entities 5. Structure and elements of the accounting system in non-profit organizations 6. Final accounts and financial statements in non-profit units 7. How to prepare financial statement templates 8. Characteristics and nature of the work of clubs, associations and unions 9. Characteristics and nature of the work of clubs, associations and unions 10. Accounting organization and accounting treatments therein 11. Ten financial statements in clubs, associations and unions 12. Characteristics and nature of government hotel operations 13. Accounting organization and accounting treatments therein 14. Financial statements in government hotel activity 15. Financial statements in government hotel activity

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	1. General and transferable skills (other skills related to employability and personal development). 2. Enabling students to pass job interviews. 3. Empowering students for self-development after graduation. 4. Encouraging students to engage in scientific analysis, objective criticism, and participation in public activities. Samples of interest to students..

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	63 hours	**Structured SWL (h/w)** **Student's regular weekly study load**	4 hours
Unstructured SWL (h/sem) **Irregular student workload during the semester**	62 hours	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	4hours
Total SWL (h/sem) **The student's total academic workload during the semester**	**125 hours**		

Module Evaluation Course Material Assessment					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Daily exams**	1hr/2	10% (10)	5+10	Daily and monthly tests
	Tasks and duties	1hr/2	10% (10)	3+12	Homework
	Discussions and working groups	1hr/15	10% (10)	During the semester	discussion panels
	Report	1/1	10% (10)	13	
Summative	**a testHalf the**	2hr	10% (10)		

assessment	**chapter**				
	Final exam	3hr	50% (50)		
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) **Weekly theoretical curriculum**	
	Material Covered
Week 1	The concept and characteristics of non-profit organizations and the nature of their activities
Week 2	Accounting principles for non-profit entities
Week 3	Accounting standards for non-profit entities
Week 4	Accounting principles for proof, measurement, and disclosure of operations of non-profit entities
Week 5	Structure and elements of the accounting system in non-profit organizations
Week 6	Final accounts and financial statements in non-profit units
Week 7	How to prepare financial statement templates
Week 8	Characteristics and nature of the work of clubs, associations and unions
Week 9	Characteristics and nature of the work of clubs, associations and unions
Week 10	Accounting organization and accounting treatments therein
Week 11	Ten financial statements in clubs, associations and unions
Week 12	Characteristics and nature of government hotel operations
Week 13	Accounting organization and accounting treatments therein
Week 14	Financial statements in government hotel activity
Week 15	**Comprehensive review of the chapters**
Week 16	**Preparatory week before the final exam**

Delivery Plan (Weekly Lab. Syllabus) **Weekly laboratory schedule**	
	covered materials
Week 1	
Week 2	
Week 3	
Week 4	

Week 5	
Week 6	
Week 7	

Learning and Teaching Resources

Learning and teaching resources

	Text	Available in the Library?
Required texts	Accounting for Non-Profit Organizations Dr.:Aqeel Dakhil Karim Al-A'ajibi Dr.:Hadi Abdul promised Hassani	Yes
Recommended texts		
Websites		

Grading Scheme

Grade chart

Group	Grade	Appreciation	Marks %	Definition
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX** –Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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Course description template

Module Information Course Information					
Module Title	Ba'ath Party crimes Crimes of Baath Party			**Module Delivery**	
Module Type	S			☐Theory ☐Lecture ☐Lab ☐Tutorial ☐ Practical ☐Seminar	
Module Code	UNI-226				
ECTS Credits	2				
SWL (hr/sem)	50				
Module Level	UGII		**Semester of Delivery**	4	
Administering Department	Accounting		**College**	Administration and economics	
Module Leader	Ali Ghaleb Alab		e-mail	Ali.galib@tu.edu.iq	
Module Leader's Acad. Title	Assistant teacher		**Module Leader's Qualification**	Master's	
Module Tutor			e-mail		
Peer Reviewer Name			e-mail		
Date of approval by the Scientific Committee	1/9/2025		**Version Number**	1.0	

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	• **Introducing students to the concept of crimes, their categories and types** • **Identifying the crimes of the Ba'ath regime in Iraq, as documented by the Iraqi High Criminal Court Law of 2005** • **Introducing students to psychological and social crimes and their effects** • **Understanding the most prominent violations committed by the Ba'athist regime in Iraq** • **Informing students about how the Ba'athist regime violated Iraqi laws** • **Identifying the environmental crimes of the Ba'ath regime in Iraq** • Understanding the most prominent mass grave crimes committed by the Ba'athist regime in Iraq
Module Learning Outcomes **Learning outcomes for the subject**	1. The concept of crimes 2. Crimes of the Ba'ath regime, as documented by the Iraqi High Criminal Court 3. Psychological crimes and their effects 4. social crimes 5. Violations of Iraqi laws 6. Political and military decisions and violations of the Ba'ath regime 7. The prisons and detention centers of the Ba'ath regime in Iraq 8. First month exam 9. Environmental crimes of the Ba'ath regime in Iraq 10. Environmental crimes of the Ba'ath regime in Iraq 11. Mass grave crimes 12. Chronological classification of genocide graves in Iraq
Indicative Contents **Guideline Contents**	• Encouraging students to think critically about crime, its severity, and the penalties imposed on criminals. • Motivating students through daily participation and periodic exams to ensure a thorough understanding of the material. • Using interactive methods that are helpful for students • Guiding students towards the necessary learning in order to understand the most prominent violations committed by the Ba'athist regime in Iraq.

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	Main objectivethedhThe approach adopted in delivering this unit is to encourage student participation in exercises, while simultaneously improving and expanding their critical thinking skills. This will be achieved through interactive classroom and educational programs, and by considering simple experiments that involve taking sample activities of interest to the students..

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	30	**Structured SWL (h/w)** **Student's regular weekly study load**	2
Unstructured SWL (h/sem) **Irregular student workload during the semester**	17	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	1.13
Total SWL (h/sem) **The student's total academic workload during the semester**	**50**		

Module Evaluation Course Material Assessment					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Daily exams**	1hr/4	10% (10)	2+5+7+10	
	Tasks and duties	1hr/10	10% (10)	1+3+4+6+8++11+12+13+14	The concept of crimes Crimes of the Ba'ath regime, as documented by the Iraqi High Criminal

					Court Psychological crimes and their effects social crimes Violations of Iraqi laws Political and military decisions and violations of the Ba'ath regime The prisons and detention centers of the Ba'ath regime in Iraq First month exam Environmental crimes of the Ba'ath regime in Iraq Environmental crimes of the Ba'ath regime in Iraq Mass grave crimes Chronological classification of genocide graves in Iraq –
	Projects/laboratory		10% (10)		
	Report	1hr/1	10% (10)	15	
Summative	**a testHalf the**	2hr	10% (10)		

assessment	chapter				
	Final exam	3hr	50% (50)		
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) Weekly theoretical curriculum	
Week	Material Covered
Week 1	identification The crime language Technically What is it? Sections Crimes
Week 2	Types of crimes
Week 3	The concept of psychological crimes and the phenomena and mechanisms employed by the Ba'athist regime in Iraq
Week 4	The concept of social crimes and their mechanisms
Week 5	Images of human rights violations and crimes of authority
Week 6	A set of decisions
Week 7	The most prominent prisons in Iraq
Week 8	Chapters One and Two
Week 9	destruction of cities and villages
Week 10	Demolition of palm groves, trees and crops
Week 11	The most prominent events were the mass graves committed by the Ba'athist regime before and after it seized power in 1968.
Week 12	Mass graves of genocide committed by the defunct Ba'ath regime from 1979 to 2003
Week 13	Environmental and radioactive pollution and landmine explosions
Week 14	draining the marshes
Week 15	Genocide graves dating back to the events of 1963
Week 16	

Delivery Plan (Weekly Lab. Syllabus) Weekly laboratory schedule	
	covered materials
Week 1	
Week 2	

Week 3	
Week 4	
Week 5	
Week 6	
Week 7	

Learning and Teaching Resources Learning and teaching resources		
	Text	**Available in the Library?**
Required texts	Interpretation of the Quran (Abdullah Shubbar) -1 The Arabic Language Book for Non-Specialized Sections -2 by (Abdullah Fader Hassan Amin)	no
TextsyIn it	Ibn Malik's Alfiyya in Grammar -3 The Clear Dictation Book -4	no
Websites	https://www.twinkl.com/blog/arabic-grammar-nahw-arabi-egypt-middle-east-educational-resources https://www.googleadservices.com/	

Grading Scheme Grade chart				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**
Success Group (50 - 100)	**A** -Excellent	**privilege**	90 - 100	Amazing performance
	B -Very Good	**very good**	80 - 89	Above average with some errors
	C -Good	**good**	70 - 79	Sound work with some noticeable errors
	D -Satisfactory	**middle**	60-69	Fair, but with major flaws
	E -Sufficient	**acceptable**	50-59	The work meets minimum standards.
Fail Group (0 – 49)	**FX** –Fail	**Sediment (under processing)**	(45-49)	More work is required, but credit has been granted.
	F –Fail	**Precipitate**	(0-44)	A large amount of work is required

Note: Decimal marks greater than or less than 0.5 will be rounded up or down to the nearest whole mark (e.g., a mark of 54.5 will be rounded up to 55, while a mark of 54.4 will be rounded up to 54). The university has a zero-tolerance policy for "near-pass failures," therefore the only adjustment to marks awarded by the original mark(s) will be the automatic rounding described above..

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MODULE DESCRIPTION FORM

Course description template

Module Information Course Information						
Module Title	**English language** English language			**Module Delivery**		
Module Type	c			√	**Class Lecture**	
Module Code	UNI-227				**Laboratory**	
ECTS Credits	6				**Practical**	
SWL (hr/sem)	50			√	**Tutorial**	
					Online lecture	
					Seminar	
Module Level	UGII		**Semester of Delivery**	4		
Administering Department	Type Dept. Code		**College**			
Module Leader	Dr. Alaa Awain		e-mail			
Module Leader's Acad. Title	assistant professor		**Module Leader's Qualification**	PhD		
Module Tutor			e-mail			
Peer Reviewer Name	Scientific Committee		e-mail	Email		
Date of approval by the Scientific Committee			**Version Number**	1.0		

Relation with other Modules Relationship with other study subjects			
Prerequisite module	None	**Semester**	
Co-requisites module	None	**Semester**	

Module Aims, Learning Outcomes and Indicative Contents Course objectives, learning outcomes, and guidance content	
Module Objectives **Course Objectives**	Teaching the student the basics of the English tenses and how they can use these tenses during their everyday conversations or during work.
Module Learning Outcomes **Learning outcomes for the subject**	The student's ability to understand and use the English language during different times. - The student's ability to communicate and understand with foreign people who can't understand the Arabic language during their work or travel.
Indicative Contents **Guideline Contents**	What is the past tense and how can they change the active voice into passive in this tense. What is the past continuous tense and how can they change the active voice into passive in this tense. What is the past perfect tense and how can they change the active voice into passive in this tense What is the present simple tense and how can they change the active voice into passive in this tense What is the present continuous tense and how can they change the active voice into passive in this tense. What is the present perfect tense and how can they change the active voice into passive in this tense. Review class for the passive voice in the previous tenses. Reading short passages. Studying over sees. Reading short passages. A Sunny Day.

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	

	Write something like:strategyThe main approach adopted in delivering this unit is to encourage student participation in exercises while simultaneously improving and expanding their critical thinking skills. This will be achieved through interactive classroom and educational programs, and by considering simple experiments involving sample activities of interest to the students..

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) **Regular academic workload for the student during the semester**	30 hours	**Structured SWL (h/w)** **Student's regular weekly study load**	2 hours
Unstructured SWL (h/sem) **Irregular student workload during the semester**	20 o'clock	**Unstructured SWL (h/w)** **Irregular weekly study load for the student**	1.5 hours
Total SWL (h/sem) **The student's total academic workload during the semester**	**50 hours**		

Module Evaluation Course Material Assessment					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formative assessment	**Daily exams**	1hr/2	10% (10)	5+10	5- the chapterthe first
	Tasks and duties	1hr/2	10% (10)	3+12	3- Daily log. 12- capitalist operations
	Discussions and working groups	1hr/15	10% (10)	During the semester	
	Report	1/1	10% (10)	13	
Summative assessment	**a testHalf the chapter**	2hr	10% (10)		
	Final exam	3hr	50% (50)		
Overall assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus) Weekly theoretical curriculum	
	Material Covered
Week 1	What is the past tense and how can they change the active voice into passive in this tense.
Week 2	What is the past continuous tense and how can they change the active voice into passive in this tense.
Week 3	What is the past perfect tense and how can they change the active voice into passive in this tense
Week 4	Monthly Exam
Week 5	What is the present simple tense and how can they change the active voice into passive in this tense
Week 6	What is the present continuous tense and how can they change the active voice into passive in this tense.
Week 7	What is the present perfect tense and how can they change the active voice into passive in this tense.
Week 8	Monthly Exam
Week 9	Review class for the passive voice in the previous tenses.
Week 10	Reading short passages. Studying over sees.
Week 11	Reading short passages A Sunny Day
Week 12	Reading a short passages. Numbers.
Week 13	Reading short passages A day at school.
Week 14	Review class
Week 15	Monthly Exam
Week 16	**Preparatory week before the final exam**

Delivery Plan (Weekly Lab. Syllabus) Weekly laboratory schedule	
	covered materials
Week 1	
Week 2	
Week 3	
Week 4	
Week 5	
Week 6	

Week 7	

Learning and Teaching Resources Learning and teaching resources		
	Text	**Available in the Library?**
Required texts	Headway Academic Skills	Yes
Recommended texts	English Grammar in Use	Yes
Websites		

Grading Scheme Grade chart				
Group	**Grade**	**Appreciation**	**Marks %**	**Definition**
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Tikrit University

College of Management and Economics

Accounting Department

/Academic Description Third Stage

2026-Academic year 2025

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Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**
6. **Preparing scientific frameworks/Master's and PhD degrees to provide**

universities and institutes with qualified teaching staff.
.7 Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Credit Hours		Course name	Course code	Year / Level
				First

practical	theoretical			
2	3	Financial Accounting 1	1101 AD	
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	

2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishً1	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in Englishً2	2444m	
	2	International Financial Reporting Standards	2445m	

	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the	- Integrity and transparency.

principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	Quality. -

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the

material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.

3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.

4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.

5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.

6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.

7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		**Requirements/Skills (if any)**	**Specialization**		**academic rank**
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Mr. Dr. Satam Saleh Hussein Mahmoud Al-Jawaani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri

	angel		Finance and Auditing	accounting	or.Imad Saleh NaamaAbdul WahiddHadith
	angel		Finance and Auditing	accounting	Dr. AshrafHashim Faris Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri

			Costs		
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri
	angel		Finance and Auditing	accounting	M.M. Marwan Faisal Ghazi Bakr Al-Tikriti
	angel		Finance and Auditing	accounting	M.M. Abdulkhaliq Zahir Abdulkhaliq
	angel		Finance and Auditing	accounting	M.M. Ahmed Jad'an Khashm Amhilan Al-Dulaimi
	angel		Finance and Auditing	accounting	M.M. Laith Khamis Musleh Al-Marsoumi
	angel		Finance and Auditing	accounting	M.M. Mays Jamal Majeed Al-Nasiri
	angel		Finance and Auditing	accounting	M.M. Noor Saad Hazem Al-Tikriti

Professional Development
Orienting new faculty members
-1 Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. -2 Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations. -3 Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available. -4 Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance. -5 Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department. -6 Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct. -7 Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.
Professional development of faculty members
.1 Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program. .2 Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources. .3 Program Implementation: The development program is implemented in a regular

and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.

4. Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

5. Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

6. Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development.

7. Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.

12. Admission Criteria

1- Centralized acceptance.

2- Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students).

3- Private government education

4- Accepting evening studies.

13. Key sources of information about the program

1- University, college, and department website.

2- Priorities for establishing the department.

3- Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.

14. Program Development Plan

1- Curriculum development.

2- Curriculum development in graduate studies.

3- Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization.

4- Supporting scientific research efforts by encouraging faculty members to publish,

especially in international databases.

Establishing training programs to develop students' capabilities in technical fields and information technology. -5

Organizing field visits and scientific trips for students to government institutions. -6

Program Skills Plan

Learning outcomes required from the program

Values					Skills				Knowledge			Essential or optional	Course Name	Course code	Year/Level
Q4	Part 3	Part 2	Part 1	B4	B3	B2	B1	A4	A3	A2	A1				
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English؛1	**1437 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English؛2	**2444m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
Advanced Financial Accounting

2. Course Code /
2331 AD
3. Term/Year
Second course / Third stage
4. Date this description was prepared
1/2/2026
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units
75 hours, 4 units
7. Name of the course coordinator (if there is more than one, mention it)
Name: M.M. Marwan Faisal Ghazi Email Marwan.f.ghazi@tu.edu.iq
8. Course Objectives

• **Accounting in departments and branches** • **Accounting in departments.** • **Accounting in branch units.** • **Preparation of consolidated financial statements** • **Accounting in holding companies** • **Accounting for holding company investments.**	Course objectives
9. Teaching and learning strategies	
- to understandAccounting in departments - knowledgeThe nature of the accounting system in the departments and units. -Understanding andknowledgeAccounting for Holding Company Investments	strategy

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly,	**My presence**	Identifying companies		**4**	**1**

and written exams		with different departments and the nature of their accounting system.			
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding accounting procedures in departments		**4**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding accounting in branch units		**4**	**3**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding bookkeeping methods and accounting records in branch units		**4**	**4**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Identifying the processors for operations in branched units		**4**	**5**
First semester exam and exam question solutions	**My presence**	Understanding the preparation of financial statements		**4**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	First exam		**4**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Accounting for investments in holding companies		**4**	**8**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding accounting treatments in holding companies		**4**	**9**
Second semester exam and exam question solutions	**My presence**	Understanding accounting treatments in holding companies		**4**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Second exam		**4**	**11**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding accounting in contracting companies		**4**	**12**
Daily preparation, daily, oral, monthly,	**My presence**	Understanding accounting		**4**	**13**

and written exams		practices in contracting companies			
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding corporate mergers		**4**	**14**
Third semester exam and exam question solutions	**My presence**	Final exam		**4**	**15**

11. Course Evaluation	
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.	
12. Learning and teaching resources	
Dr. Mohamed Abdel Fattah Mohamed, Dr. Hekmat Sayed Ibrahim Accounting in holding companies and preparation of consolidated financial statements2014 edition	Required textbooks (methodology, if applicable)
	Main references (sources)
	Recommended supporting books and references (scientific journals, reports...)
	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**
6. **Preparing scientific frameworks/Master's and PhD degrees to provide**

universities and institutes with qualified teaching staff. .7 Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Credit Hours		Course name	Course code	Year / Level
				First

practical	theoretical			
2	3	Financial Accounting 1	1101 AD	
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	

2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishً1	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in Englishً2	2444m	
	2	International Financial Reporting Standards	2445m	

	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the	- Integrity and transparency.

principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	Quality. -

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the

material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.

3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.

4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.

5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.

6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.

7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		**Requirements/Skills (if any)**	**Specialization**		**academic rank**
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Mr. Dr. Satam Saleh Hussein Mahmoud Al-Jawaani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri

	angel		Finance and Auditing	accounting	or.Imad Saleh NaamaAbdul WahiddHadith
	angel		Finance and Auditing	accounting	Dr. AshrafHashim Faris Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	A.M.D.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri

			Costs		
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development
Orienting new faculty members
Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. -1
Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations. -2

-3 Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available.

-4 Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.

-5 Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department.

-6 Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.

-7 Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

-1 Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

-2 Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.

-3 Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.

-4 Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

-5 Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

-6 Continuous Development: Ongoing feedback and support are provided to faculty

members to promote ongoing professional and academic development. 7- Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.
12. Admission Criteria
1- Centralized acceptance. 2- Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students). 3- Private government education 4- Accepting evening studies.
13. Key sources of information about the program
1- University, college, and department website. 2- Priorities for establishing the department. 3- Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.
14. Program Development Plan
1- Curriculum development. 2- Curriculum development in graduate studies. 3- Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization. 4- Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases. 5- Establishing training programs to develop students' capabilities in technical fields and information technology. 6- Organizing field visits and scientific trips for students to government institutions.

Program Skills Plan															
Learning outcomes required from the program															
Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year/Level
Q4	Pa	Pa	P	B	B	B	B1	A	A	A	A1				

	rt 3	rt 2	a rt 1	4	3	2		4	3	2					
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in	**1440 AD**	

													English 1		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English 2	**2444m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
Natural resource accounting
2. Course Code /
2332 AD
3. Term/Year
Second course / Third stage
4. Date this description was prepared
24/2/2026
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units

60 hours, 3 units	
7. Name of the course coordinator (if there is more than one, mention it)	
Name: Dr. Asmaa Numan Jassim	**Email /** asmaajasim@tu.edu.iq
8. Course Objectives	
Course objectives	•Definition In the concept Goals accounting Sources natural. •identification accounting Specialized •Contribution in development Staff The worker in Accounting field in Institutions and circles State.
9. Teaching and learning strategies	
strategy	-that He is able Graduate from to organize Knowledge Information and retain In it in His memory Preliminary For use Functionally in the future. that He is able Graduate from collection greater amount maybe from Understanding and comprehension when He received it from information and skills So that He is able in the end from Marketing it and return Its production In his style private. -that He is able from analysis Results and return Employing it To solve Problems and that He owns mentality analyst according to data Scientific existing on style thinking Research Scientific.

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly,	**My presence**	Understanding the nature of		**4**	**1**

and written exams		specialized accounting			
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding what oil accounting is and its key features		**4**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the activities of oil units from the perspective of international accounting standards		**4**	**3**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Identifying discounted bills of exchange and remittances		**4**	**4**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the first stage of oil production and the accounting treatments (exploration and research stage)		**4**	**5**
First semester exam and exam question solutions	**My presence**	First exam		**4**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding and comprehending the accounting treatments for unprepared franchise contracts (methods of calculating amortization for unprepared franchise contracts)		**4**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the accounting procedures for closing unprepared contracts		**4**	**8**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the second stage and the most important		**4**	**9**

		accounting treatments: the exploration and drilling stage			
Second semester exam and exam question solutions	**My presence**	Second exam		**4**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the third stage and the most important accounting treatments: the oil production and extraction stage		**4**	**11**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the fourth stage and its key accounting treatments: the refining stage		**4**	**12**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	What are the most important final accounts statements in oil units?		**4**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	What are the most important final accounts statements in oil units?		**4**	**14**
Third semester exam and exam question solutions	**My presence**	Exam to review the material		**4**	**15**

11. Course Evaluation

The distribution of the grade out of 100 according to

30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports.

70 marks, which is the final exam for the course.

12. Learning and teaching resources

Required textbooks (methodology, if applicable)	Mahmoud,Saddam Mohammed;Hussein,on Ibrahim,book,Oil

accounting,university Tikrit-college Administration And the economy.	
Some references related to oil accounting Financial Reporting Standard (IFRS6)	Main references (sources)
Elsevier American Accounting Association Emerald Group Publishing SSRN	Recommended supporting books and references (scientific journals, reports...)
	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**
6. **Preparing scientific frameworks/Master's and PhD degrees to provide**

universities and institutes with qualified teaching staff.
.7 Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Credit Hours		Course name	Course code	Year / Level
				First

practical	theoretical			
2	3	Financial Accounting 1	1101 AD	
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	

2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishً1	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in Englishً2	2444m	
	2	International Financial Reporting Standards	2445m	

	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the	- Integrity and transparency.

principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	Quality. -

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the

material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.
3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.
4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.
5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.
6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.
7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		**Requirements/Skills (if any)**	**Specialization**		**academic rank**
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Prof. Dr. Sattam Saleh Hussein Mahmoud Al-Jawani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri

	angel		Finance and Auditing	accounting	or.Emad Saleh Nema Abdulwahed Al-Hadithi
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ashraf Hashem Fares Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri

			Costs		
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development
Orienting new faculty members
-1 Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. -2 Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations. -3 Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the

departmentAnd the visionThe messageThe objectives and services available.

-4 Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.

-5 Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department.

-6 Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.

-7 Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

.1 Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

.2 Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.

.3 Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.

.4 Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

.5 Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

.6 Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development.

.7 Participation in research and scientific publication: Faculty members are

encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.

12. Admission Criteria

1- Centralized acceptance.

2- Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students).

3- Private government education

4- Accepting evening studies.

13. Key sources of information about the program

1- University, college, and department website.

2- Priorities for establishing the department.

3- Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.

14. Program Development Plan

1- Curriculum development.

2- Curriculum development in graduate studies.

3- Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization.

4- Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases.

5- Establishing training programs to develop students' capabilities in technical fields and information technology.

6- Organizing field visits and scientific trips for students to government institutions.

Program Skills Plan

Learning outcomes required from the program

Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year /Level
Q4	Part 3	Part 2	Part 1	B4	B3	B2	B1	A4	A3	A2	A1				

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations	**2223 AD**	

													research in English		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in	**2443 AD**	

												English 2		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Advanced Cost Accounting in English 2	**2444m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	International Financial Reporting Standards	**2445m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
Unified Accounting System 2
2. Course Code /
2333 AD
3. Term/Year
Second course / Third stage
4. Date this description was prepared
28/1/2024
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units
45 hours for 3 units per week
7. Name of the course coordinator (if there is more than one, mention it)
Name: Iyad Dakhil Salim Email: aead54@tu.edu.iq
8. Course Objectives

Course objectives	The course aims to build the student's character by acquiring knowledge and skills in accounting sciences through the following: 1- Creating an organized and research-oriented student by introducing him to the most important basic skills necessary for self-reliance in studying the unified accounting system and researching its topics. 2- A statement of the close relationship between the topics of the unified accounting system that are studied within the course and social life. 3- Developing the student's skills in research and documentation and acquiring more accounting terminology, which in turn develops the student's thinking skills.
9. Teaching and learning strategies	
strategy	**Encouraging students to solve problems faced by accountants by presenting problems and obstacles in a (simulation) manner that economic and governmental institutions face, and involving students in finding solutions to those obstacles and developing their mental skills.**

10Course structure

Evaluation Method	Teaching method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Preparing for the lecture	**Lectures Dialogue and discussion**	**Accounting treatments for usage accounts**	**Understanding and perceptionAccounting treatments for usage accounts**	**3**	**the first**
Preparing for the lecture	**Lectures Dialogue and discussion**	**Accounting treatments for accountsSalaries and wages**	**Understanding and perceptionAccounting treatments for usage accounts**	**3**	**the second**
Preparing for the lecture	**Lectures Dialogue and discussion**	**Accounting treatments for accountsCommodity supplies**	**Understanding and perceptionAccounting treatments for usage accounts**	**3**	**the third**
Preparing for the lecture	**Lectures Dialogue and discussion**	**Accounting treatments for accountsService supplies**	**Understanding and perceptionAccounting treatments for usage accounts**	**3**	**Fourth**
Preparing for the lecture	**Lectures Dialogue and discussion**	**Accounting treatments for accountsFor contracting and services**	**Understanding and perceptionAccounting treatments for usage accounts**	**3**	**Fifth**
Preparing for the lecture	**Lectures Dialogue and discussion**	**Accounting treatments for accountsPurchases of goods and land for resale, and land interest and rents**	**Understanding and perceptionAccounting treatments for usage accounts**	**3**	**Sixth**
Preparing for the lecture	**Lectures Dialogue and**	**Accounting treatments for accountsDepreciation, transfer and**	**Understanding and perceptionAccounting**	**3**	**Seventh**

	discussion	other expenses	treatments for usage accounts		
Preparing for the lecture	Lectures Dialogue and discussion	Accounting treatments for the accountRevenue from commodity production activity	Understanding and perceptionAccounting treatments for accountsresources	3	Eighth
Preparing for the lecture	Lectures Dialogue and discussion	Accounting treatments for the accountBusiness activity revenue	Understanding and perceptionAccounting treatments for accountsresources	3	Ninth
Preparing for the lecture	Lectures Dialogue and discussion	Accounting treatments for the accountService activity revenue	Understanding and perceptionAccounting treatments for accountsresources	3	tenth
Preparing for the lecture	Lectures Dialogue and discussion	Accounting treatments for the accountOperating income for third parties and cost of internally manufactured assets	Understanding and perceptionAccounting treatments for accountsresources	3	eleventh
Preparing for the lecture	Lectures Dialogue and discussion	Accounting treatments for the accountInterest and rent income / subsidies	Understanding and perceptionAccounting treatments for accountsresources	3	twelve
Preparing for the lecture	Lectures Dialogue and discussion	Accounting treatments for the accountTransfer revenue and other revenue	Understanding and perceptionAccounting treatments for accountsresources	3	thirteenth
Preparing	Lecture	Balance sheet	Understanding	3	fourteen

for the lecture	**s Dialogue and discussion**		**and comprehending financial statements and national accounts**		**th**
Preparing for the lecture	**Lectures Dialogue and discussion**	**Gross Value Added Statement / Cash Flow Statement**	**Understanding and comprehending financial statements and national accounts**	**3**	**fifteenth**

11. Course Evaluation	
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.	
12. Learning and teaching resources	
Unified Accounting System Amended 2011	Required textbooks (methodology, if applicable)
Unified Accounting System Amended 2011	Main references (sources)
Iraqi Academic Scientific Journal	Recommended supporting books and references (scientific journals, reports...)
Iraqi Legislation Base	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

namethe university:universityTikrit

College /Institute:collegeManagement and Economics

SectionScientific:to divideAccounting

Academic Program Nameor professional:Accounting Department

Certificate NameFinal:Bachelor'sAccounting Sciences

orderAcademic: Course System

Date the description was prepared: 9/2025

Date the file was filled out:

the signature : **the signature :**

Name of Department Head: Prof. Dr. Muthanna Rokan Jassim
Name of the Scientific Assistant:Dr. Khattab Omran Saleh

the date: **the date :**

The file was reviewed by:

University Quality Assurance and Performance Division

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

the date

the signature

Dean's approval

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting**

updates to serve the academic progress of the department..
.6 Preparing scientific frameworks/Master's and PhD degrees to provide universities and institutes with qualified teaching staff.
.7 Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum

Credit Hours		Course name	Course code	Year / Level
practical	theoretical			
2	3	Financial Accounting 1	1101 AD	First
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations	2223 AD	

		research in English		
2	2	Accounting in English 2	2224 AD	
2	3	Cost accounting 1	1325 AD	
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	Third
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishð1	1437 AD	
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	Fourth
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in Englishð2	2444m	

	2	**International Financial Reporting Standards**	**2445m**	
	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its

needs.	
- Integrity and transparency. - Quality.	- The student must believe in the principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student

performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.

3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.

4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.

5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.

6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.

7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		**Requirements/Skills (if any)**	**Specialization**		**academic rank**
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Mr. Dr. Satam Saleh Hussein Mahmoud Al-Jawaani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud

	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri
	angel		Finance and Auditing	accounting	or.Imad Saleh NaamaAbdul WahiddHadith
	angel		Finance and Auditing	accounting	Dr. AshrafHashim Faris Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Mr. Dr.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi

	angel		Administrative and Costs	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri
	angel		Finance and Auditing	accounting	M.M. Marwan Faisal Ghazi Bakr Al-Tikriti
	angel		Finance and Auditing	accounting	M.M. Abdulkhaliq Zahir Abdulkhaliq
	angel		Finance and Auditing	accounting	M.M. Ahmed Jad'an Khashm Amhilan Al-Dulaimi
	angel		Finance and Auditing	accounting	M.M. Laith Khamis Musleh Al-Marsoumi
	angel		Finance and Auditing	accounting	M.M. Mays Jamal Majeed Al-Nasiri
	angel		Finance and	accounting	M.M. Noor Saad Hazem Al-

			Auditing		Tikriti

Professional Development

Orienting new faculty members

1. Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations.
2. Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations.
3. Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available.
4. Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.
5. Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department.
6. Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.
7. Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

1. Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.
2. Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.
3. Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.
4. Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active

learning, and educational technology.

5. Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

6. Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development.

7. Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.

12. Admission Criteria

1- Centralized acceptance.

2- Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students).

3- Private government education

4- Accepting evening studies.

13. Key sources of information about the program

1- University, college, and department website.

2- Priorities for establishing the department.

3- Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.

14. Program Development Plan

1- Curriculum development.

2- Curriculum development in graduate studies.

3- Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization.

4- Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases.

5- Establishing training programs to develop students' capabilities in technical fields and information technology.

6- Organizing field visits and scientific trips for students to government institutions.

Program Skills Plan															
Learning outcomes required from the program															
Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year/Level
Q4	Part 3	Part 2	Part 1	B4	B3	B2	B1	A4	A3	A2	A1				
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330m**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English1	**1437 AD**	**Fourth**

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	**year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English2	**2444m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
Cost accounting2
2. Course Code /
1326 AD
3. Term/Year
First course / Third stage

4. Date this description was prepared
17/9/2025
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units
75 hours, 4 units
7. Name of the course coordinator (if there is more than one, mention it)
Name: Prof. Dr. Laith Naaman Hassoun Email layth522@tu.edu.iq
8. Course Objectives

DefinitionCosting systems. • DefinitionOrder costing system • DefinitionStage costing system • Shared costs and methods of allocation •	Course objectives
9. Teaching and learning strategies	
to understandSystems used in costing -1 Understanding the command system and its uses -2 Understanding the stages system and its uses -3 Shared costs and methods of allocation -4	strategy

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the concept of job order costing.		**4**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the objectives and uses of the job order costing system		**4**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding control accounts in the job order accounting system		**4**	**3**
Daily preparation, daily, oral, monthly,	**My presence**	Identifying and determining		**4**	**4**

and written exams		the differences between actual and allocated indirect manufacturing costs within the job order costing system			
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Solving examples and comprehensive questions about the command system and a thorough review		**4**	**5**
First semester exam and exam question solutions	**My presence**	First exam		**4**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the phased costing system		**4**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding cost allocation within a phased costing system		**4**	**8**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Identifying equivalent production within a process costing system		**4**	**9**
Second semester exam and exam question solutions	**My presence**	Understanding the steps for preparing phase reports within the phase costing system		**4**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the steps for preparing phase reports and explaining the methods used within the phase costing system.		**4**	**11**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Identifying the handling of damaged units		**4**	**12**

		within a phased costing system			
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Identifying the costs of shared and incidental products		**4**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Second exam		**4**	**14**
Third semester exam and exam question solutions	**My presence**	Final exam		**4**	**15**

11. Course Evaluation

The distribution of the grade out of 100 according to

30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports.

70 marks, which is the final exam for the course.

12. Learning and teaching resources

Cost accounting for third-year students	Required textbooks (methodology, if applicable)
	Main references (sources)
	Recommended supporting books and references (scientific journals, reports...)
	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

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

Academic Program Description Form for Colleges and Institutes

2025-2026 For the academic year

Name: Dr. Ashraf Hashem Fares
the university :Tikrit University
The wholeInstitute:College of Management and Economics
Scientific Department :Accounting
Date the file was filled out: 1-2-2026

التوقيع:
اسم رئيس القسم: ا.م.د. مثنى روكان جاسم
التاريخ: 2025/9/1

التوقيع:
اسم المعاون العلمي: ا.م.د. خطاب عمران صالح
التاريخ: 2025/9/1

دقق الملف من قبل
شعبة ضمان الجودة والأداء الجامعي
اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف
التوقيع

المدرس المساعد
خلدون عبد الله خلف
مدير شعبة ضمان الجودة
التاريخ 2025/9/1

مصادقة السيد العميد

This academic program description provides a concise overview of the program's key features and expected learning outcomes, demonstrating whether students have made the most of the available opportunities. It is accompanied by a description of each course within the program.

1. Educational institution	Tikrit University
2. University Department / Center	to divideAccounting/ collegeAdministrationThe economy
3. Academic Program Name	Auditing and Control / Accounting Department
4. Name of final certificate	Bachelor'sAccounting Sciences
5. Study system	Courses / Course Two
6. Accreditation ProgramApproved	Courses
7. Other external influences	
8. Date of preparation of description	1-2-2026
9. Academic Program Objectives	
Defining the conceptAuditing and its objectives.	
identificationOn the proofreader and its properties.	
What are the auditor's responsibilities?	
Improving students' skills inDealing with the necessary analysis and planning toolsTo determine the liability of the negligent party	
Defining the conceptAuditing and its objectives.	

10. Required learning outcomes, teaching and learning methods, and assessment

KnowledgeAnd understanding Cognitive objectives A1-UnderstandingThe role of theInternal auditAt the service of the administration. A2-KnowledgeBehavioral aspects ofFor the auditor A3-KnowledgeMethodsAuditing to achieve its intended purpose. A4-Knowledge Types of errors and mechanisms for handling them.
B -Skills objectivespertaining toprogram B1-BuildingStudent abilities in the fieldUnderstanding the conceptual framework of auditing. for2- Acquiring diverse information in different disciplines and adapting it to serveManagement regarding auditing. B3-AcquisitionThe student has experience in the fieldUnderstanding how to conduct an audit. B4-AcquisitionThe student has experience in the fieldWriting the auditor's report and its types.
Teaching and learning methods
1- Explanation and clarification using various illustrative methods within the lecture 2- Discussions. 3-GuidanceDirect questions to students and group discussion on the theoretical aspects of the subject. 4-Discussion Previous lectures and answers to student questions. 5- Communicating with students outside of official working hours through my programsClassroomandTelegram is used to discuss what was covered in previous lectures and to review the solutions to assigned tasks.
Assessment methods
Daily and monthly tests. -1 Homework. -2 Discussion panels. -3
C-Skillsthinking The ability to interpret and connect informationSome of them. -1 Discussionsmutual. -2 Question handling styleThe surprise. -3 Following the brainstorming method -4

dGeneral skillsAnd the movable(skills)Others related to employability and development(Personal).

Enabling students to pass job interviews. -1

Enabling students to develop themselves after graduation. -2

Encouraging students to engage in scientific analysis, objective criticism, and participation in public activities. -3

Program structure.11

Credit Hours		Course name	Course code	Academic stage
practical	theoretical	Auditing and oversight		Phase Three
2	1			

Planning for personal development.12

1-DevelopmentStudents' research and investigation skills fromduringEpisodesThe discussion.

2- UrgeStudents onexaminingOn sources and booksand magazinesLibrary reviewconstantly.

3-ProvidingTraining opportunitiesFor membersFaculty for supplyand reviewOn the developments taking place in the worldKnowledge.

4-ProvidingSome referencesBasicAnd made it accessible to studentsAnd the teachers.

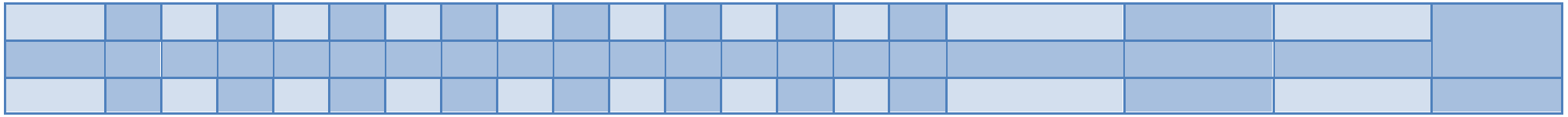
Admission standard(situationRegulations related to college admission orInstitute) .13

YBefore the sectionGraduates The two sections (Biology,and applied)As well asGraduatesBranchLiteraryAdditiontobasement forFirstsfromGraduatesthe studyPreparatory– BranchCommercial.

Key sources of information about the program.14

1- Textbooks in both Arabic and English.
2- The Internet.
3- Articles, letters and theses found in the college library.

Curriculum Skills Plan																		
Please check the boxes corresponding to the individual learning outcomes from the program being assessed.																		
Learning outcomes required from the program																		
General skills andRehabilitation Transferable (skills)Others related to employability and personal development)				Affective and value-based goals				Program-specific skills objectives				Cognitive objectives				essential My choice	Course Name	Course code	Year / Level
D4	D3	D2	D1	Q4	Part 3	Part 2	Part 1	B4	B3	B2	B1	A4	A3	A2	A1				
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	essential	Auditing and oversight		2025-2026 Phase Three



Course Description

This course description provides a concise summary of the course's key features and the expected learning outcomes for the student, demonstrating whether they have made the most of the opportunities.LearningAvailable. It must be linked to the program description.

Tikrit University	Educational institution -1
to divideAccounting/ collegeAdministrationThe economy	University Department / Center -2
Auditing and Control / Accounting Department	Course Name/Code -3
Bachelor'sAccounting Sciences	Programs that he enters -4
weekly	Available forms of attendance -5
Second semester / 2025-2026	Semester/Year -6
30	Number of study hours(The whole) -7
1-2-2026	Date this description was prepared -8
Course Objectives -9	
The course aims to build the student's character by acquiring knowledge and skills in accounting sciences through the following:	
Creating an organized and inquisitive student by defining the most important skillsBasicAnd necessary for self-reliance in studying the accounting of non-profit units and researching its topics. -1	
A statement of the close connection between the topics of accounting for -2	

non-profit units studied within the course and social life.
-3 Developing the student's skills in research and documentation, and acquiring more auditing and control terminology, which in turn develops the student's thinking skills.

.1 Learning outcomes, teaching and learning methods, and assessment
A- Knowledge and understanding Introducing the student to the following: -1 An introduction to accounting for non-profit entities. -2 Defining the classification, summarization, and recording of restrictions. -3 Working on preparing accounts and financial statements. -4 Defining the characteristics of non-profit units and their accounting standards. -5 Defining the characteristics of associations, clubs, societies, unions, and hotels.
for-Skill-related objectives of the course .1 Equipping students with skillsIn recording entries in light of accounting standards. .2 Equipping students with skillsIn transferring restrictions and summarizing results. .3 Equipping students with skillsIn preparing financial statements. .4 Equipping students with skillsUsing computers to record and transfer financial data.
Teaching and learning methods
-1 theExplanation and clarification using various illustrative methods within the lecture -2 Discussions. -3 Directing questions to students and group discussion on the theoretical aspects of the subject. -4 Discussion and resolution of practical cases -5 Communicating with students outside of official working hours through my

programsClassroomandTelegram is used to discuss what was covered in previous lectures and to review the solutions to assigned tasks.
Assessment methods
Daily and monthly tests. -1 Homework. -2 Discussion panels. -3
C- Affective and value-based objectives Attention and dedication to presenting scientific material -1 Attention to aspects related to time zones -2 Fairness in dealing with students -3 To encourage students to interact with the material during and after the lecture. -4
dGeneral skillsAnd the movable(skills)Others related to employability and development(Personal). Enabling students to pass job interviews. -1 Enabling students to develop themselves after graduation. -2 Encouraging students to engage in scientific analysis, objective criticism, and participation in public activities.. -3

Course structure .2					
Evaluation Method	Teaching method	Unit/Topic Name	Required learning outcomes	Hours	Week
Preparing for the lecture	Lectures Dialogue and discussion	An overview of auditing	The origins, concept, and stages of development of auditing	2	the first
Preparing for the lecture	Lectures Dialogue and discussion	Audit objectives And reviewing its types	Objectives and types of auditing	2	the second
Preparing for the lecture	Lectures Dialogue and discussion	General auditing standards	Audit procedures, quality, and standards	2	the third
Preparing for the lecture	Lectures Dialogue and discussion	The auditor	The auditor Its concept, rights, and duties	2	Fourth
Preparing for the lecture	Lectures Dialogue and discussion	Responsibilities for the audit process	Auditor responsibilities and his obligations	2	Fifth
Preparing for the lecture	Lectures Dialogue and discussion	Intentional and unintentional errors	Audit process errors	2	Sixth
Preparing for the lecture	Lectures Dialogue and discussion	---	First month exam	2	Seventh
Preparing for the lecture	Lectures Dialogue and discussion	Its requirements and stakeholders	Responsibility towards others	2	Eighth
Preparing for the lecture	Lectures Dialogue and discussion	Its conditions and pillars	The relationship between the auditor and the organization	2	Ninth
Preparing for the lecture	Lectures Dialogue and discussion	Concept, responsibilities, and duties	External audit	2	tenth
Preparing for the lecture	Lectures Dialogue and discussion	Its types and conditions	Compliance audit	2	eleventh
Preparing for the lecture	Lectures Dialogue and discussion	Its mechanisms, characteristics, and reproductive capabilities	The audit processes were automated.	2	twelfth
Preparing for the lecture	Lectures Dialogue and discussion	How to prepare it	Audit program	2	thirteenth

Preparing for the lecture	Lectures Dialogue and discussion	Its warnings	Risks of the audit process	2	fourteenth
Preparing for the lecture	Lectures Dialogue and discussion	-	Second month exam	2	fifteenth

Infrastructure .3	
Auditing and oversight	Required approved books -1
Dr. Abdul Razzaq Muhammad Othman– Internal auditing according to the American Institute of Internal Auditors	Main references (sources) -2
Iraqi academic journals for research	Recommended books and references (scientific journals, reports, etc.) -أ
Website of the Iraqi Accountants and Auditors Syndicate Audit and Control Standards website	Electronic references, websites... -ب

Curriculum Development Plan .4
Focus on international auditing standards–And working to develop local auditing standards

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Academic Program Description Template

namethe university:universityTikrit

College /Institute:collegeManagement and Economics

SectionScientific:to divideAccounting

Academic Program Nameor professional:Accounting Department

Certificate NameFinal:Bachelor'sAccounting Sciences

orderAcademic: Course System

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ: 2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ: 2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خلف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**
6. **Preparing scientific frameworks/Master's and PhD degrees to provide universities and institutes with qualified teaching staff.**

.7	**Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.**

4. Program accreditation	
.8	**DoThe programIs the program accredited? And by which organization? both**

5. Other external influences	
.9	**Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research**

6. Program Structure				
Program structure	**Number of courses**	**Study unit**	**Percentage**	**comments**
Institutional requirements	**6**	**14**	**9.4%**	
College requirements	**10**	**27**	**18%**	
Department requirements	**40**	**109**	**72.6%**	
Summer training				
Other				

*****The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Credit Hours		**Course name**	**Course code**	**Year / Level**
practical	**theoretical**			
2	**3**	**Financial Accounting 1**	**1101 AD**	**First**
	3	**Principles of Business**	**1102 AD**	

		Administration		
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	
2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	

	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in English1	1437 AD	
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	Fourth
2	3	Advanced Cost Accounting in English2	2444m	
	2	International Financial Reporting Standards	2445m	
	3	Accounting theory	2446 AD	
	3	Accounting Information Systems	2447 AD	
2		Graduation research project	2448 AD	
	2	English language		

8. Expected learning outcomes of the program

Knowledge

- Providing leading staff in the field of accounting and auditing.
- Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.

Skills

- Developing and supporting the spirit of creativity, innovation, and leadership.
- Creating an open environment for
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.

	cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	- Integrity and transparency. - Quality.

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking

skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.

7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the material.
2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.
3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.
4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.
5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.
6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.
7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty	Requiremen	Specialization	academic rank

preparation		ts/Skills (if any)			
lecturer	angel		private	general	
	angel		Finance and Auditing	accounting	Mr. Dr. Satam Saleh Hussein Mahmoud Al-Jawaani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri
	angel		Finance and Auditing	accounting	or.Imad Saleh NaamaAbdul WahiddHadith
	angel		Finance and Auditing	accounting	Dr. AshrafHashim Faris Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Mr. Dr.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri

	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and Costs	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri
	angel		Finance and	accounting	M.M. Marwan Faisal Ghazi Bakr

			Auditing		Al-Tikriti
	angel		Finance and Auditing	accounting	M.M. Abdulkhaliq Zahir Abdulkhaliq
	angel		Finance and Auditing	accounting	M.M. Ahmed Jad'an Khashm Amhilan Al-Dulaimi
	angel		Finance and Auditing	accounting	M.M. Laith Khamis Musleh Al-Marsoumi
	angel		Finance and Auditing	accounting	M.M. Mays Jamal Majeed Al-Nasiri
	angel		Finance and Auditing	accounting	M.M. Noor Saad Hazem Al-Tikriti

Professional Development
Orienting new faculty members
Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations. Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available. Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance. Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department. Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct. Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.
Professional development of faculty members
1. Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

.2 Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources. .3 Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources. .4 Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology. .5 Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students. .6 Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development. .7 Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.
12. Admission Criteria
-1 Centralized acceptance. -2 Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students). -3 Private government education -4 Accepting evening studies.
13. Key sources of information about the program
-1 University, college, and department website. -2 Priorities for establishing the department. -3 Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.
14. Program Development Plan
-1 Curriculum development.

Curriculum development in graduate studies. -2

Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization. -3

Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases. -4

Establishing training programs to develop students' capabilities in technical fields and information technology. -5

Organizing field visits and scientific trips for students to government institutions. -6

Program Skills Plan

Learning outcomes required from the program

Values					Skills				Knowledge			Essential or optional	Course Name	Course code	Year/Level
Q4	Part 3	Part 2	Part 1	B 4	B 3	B 2	B1	A 4	A 3	A 2	A1				
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate	**1212**	**Seco**

													Accounting 1	**AD**	**nd year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource	**2332 AD**	

													accounting		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English 1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English 2	**2444m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/	
Cost Accounting 1	
2. Course Code /	
1326 AD	
3. Term/Year	
First course / Third stage	
4. Date this description was prepared	
17/9/2025	
5. Available attendance formats	
Student attendance	
6. Total number of study hours / Total number of units	
75 hours, 4 units	
7. Name of the course coordinator (if there is more than one, mention it)	
Name: Prof. Dr. Laith Naaman Hassoun	Email layth522@tu.edu.iq
M. M. Ahmed Jad'an Khashm	Ahmed.J.Khashm@tu.edu.iq
8. Course Objectives	
Course objectives	• Defining the conceptCost accounting and its objectives. • Cost tabulations. • Cost theories and lists. • Accounting for materials and their pricing methods • Accounting for the wage component • Accounting for indirect manufacturing costs and their allocation methods
9. Teaching and learning strategies	
strategy	-1 to understandCost accounting and types and classifications of costs. -2 They presented their lists according to

traditional theories, Understanding material pricing methods -3 Monitoring the wage component -4 Statement of indirect manufacturing -5 cost elements	

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the concept of cost accounting and its objectives		**4**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the types and classifications of cost accounting		**4**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the overall theory of cost accounting		**4**	**3**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the variable theory in cost accounting		**4**	**4**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the theory used in cost calculation		**4**	**5**
First semester exam and exam question solutions	**My presence**	Identifying material control		**4**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding material pricing According to prices		**4**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	First exam		**4**	**8**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Identifying the control over the direct wage component		**4**	**9**
Second semester exam and exam question solutions	**My presence**	Understanding how to calculate bonuses within direct		**4**	**10**

		wages			
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding how to calculate and account for vacation days within direct wages		**4**	**11**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the control of indirect manufacturing costs and the steps for determining indirect manufacturing costs		**4**	**12**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Identifying the steps to determine the overhead rate for indirect industrial costs		**4**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Second exam		**4**	**14**
Third semester exam and exam question solutions	**My presence**	Final exam		**4**	**15**

11. Course Evaluation
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.

12. Learning and teaching resources	
Cost accounting for third-year students	Required textbooks (methodology, if applicable)
	Main references (sources)
	Recommended supporting books and references (scientific journals, reports...)

	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

namethe university:universityTikrit

College /Institute:collegeManagement and Economics

SectionScientific:to divideAccounting

Academic Program Nameor professional:Accounting Department

Certificate NameFinal:Bachelor'sAccounting Sciences

orderAcademic: Course System

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليفة
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**
6. **Preparing scientific frameworks/Master's and PhD degrees to provide**

universities and institutes with qualified teaching staff. .7 Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Credit Hours		Course name	Course code	Year / Level
practical	theoretical			First

2	3	Financial Accounting 1	1101 AD	
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	
2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial	1330m	

		institutions		
2	**3**	**Advanced Financial Accounting**	**2331 AD**	
2	**2**	**Natural resource accounting**	**2332 AD**	
	3	**Unified Accounting System 2**	**2333 AD**	
2	**3**	**Cost accounting 2**	**2334 AD**	
	3	**Auditing and control**	**2335 AD**	
4		**Accounting training**	**2336 AD**	
	2	**English language**		
2	**3**	**Advanced Cost Accounting in English 1**	**1437 AD**	**Fourth**
2	**3**	**Specialized accounting systems**	**1438 AD**	
	2	**International auditing standards**	**1439 AD**	
2	**3**	**Managerial Accounting in English 1**	**1440 AD**	
	2	**International accounting**	**1441 AD**	
	2	**Methods and ethics of scientific research**	**1442 AD**	
2	**3**	**Managerial Accounting in English 2**	**2443 AD**	
2	**3**	**Advanced Cost Accounting in English 2**	**2444m**	
	2	**International Financial Reporting Standards**	**2445m**	
	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
The ability of the department's -	Providing leading staff in the field of -

graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	- Integrity and transparency. - Quality.
9. Teaching and learning strategies	
1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts. 2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing	

interaction and knowledge exchange among them.

3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.

4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.

5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.

6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.

7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.

3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.

4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.

5. Assessment of practical performance: Students can be assessed in practical

performance throughVisitsThe process and participation in practical activities.

6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.

7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		Requirements/Skills (if any)	Specialization		academic rank
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Mr. Dr. Satam Saleh Hussein Mahmoud Al-Jawaani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri
	angel		Finance and Auditing	accounting	or.Imad Saleh NaamaAbdul WahiddHadith
	angel		Finance and Auditing	accounting	Dr. AshrafHashim Faris Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri

	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and Costs	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri

	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri
	angel		Finance and Auditing	accounting	M.M. Marwan Faisal Ghazi Bakr Al-Tikriti
	angel		Finance and Auditing	accounting	M.M. Abdulkhaliq Zahir Abdulkhaliq
	angel		Finance and Auditing	accounting	M.M. Ahmed Jad'an Khashm Amhilan Al-Dulaimi
	angel		Finance and Auditing	accounting	M.M. Laith Khamis Musleh Al-Marsoumi
	angel		Finance and Auditing	accounting	M.M. Mays Jamal Majeed Al-Nasiri
	angel		Finance and Auditing	accounting	M.M. Noor Saad Hazem Al-Tikriti

Professional Development

Orienting new faculty members

.1 Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations.

.2 Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations.

.3 Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available.

.4 Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.

.5 Academic orientation: New members are given orientation regarding the curriculum, research

areas, and teaching methods used in the department.

6. Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.

7. Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

1. Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

2. Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.

3. Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.

4. Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

5. Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

6. Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development.

7. Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.

12. Admission Criteria

-1 Centralized acceptance.

-2 Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students).

Private government education -3 Accepting evening studies. -4
13. Key sources of information about the program
University, college, and department website. -1 Priorities for establishing the department. -2 Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017. -3
14. Program Development Plan
Curriculum development. -1 Curriculum development in graduate studies. -2 Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization. -3 Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases. -4 Establishing training programs to develop students' capabilities in technical fields and information technology. -5 Organizing field visits and scientific trips for students to government institutions. -6

Program Skills Plan

Learning outcomes required from the program

Values					Skills				Knowledge			Essential or optional	Course Name	Course code	Year/Level
Q4	Part 3	Part 2	Part 1	B4	B3	B2	B1	A4	A3	A2	A1				
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified	**1327**	

													accounting system1	**AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English2	**2444m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting	**2445m**	

													Standards	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language	

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/	
Corporate accounting	
2. Course Code /	
1326 AD	
3. Term/Year	
First course / Third stage	
4. Date this description was prepared	
17/9/2025	
5. Available attendance formats	
Student attendance	
6. Total number of study hours / Total number of units	
75 hours, 4 units	
7. Name of the course coordinator (if there is more than one, mention it)	
Name: M.M. Marwan Faisal Ghazi	Email Marwan.f.ghazi@tu.edu.iq
8. Course Objectives	
Course objectives	• Defining the conceptPartnerships and their characteristics. • Accounting treatments for capital in partnerships. • Methods of liquidating partnerships.

Accounting in joint-stock companies • Accounting treatments for capital formation in joint-stock companies • Change in capital in joint-stock companies	

9. Teaching and learning strategies

to understandTypes of companies -1 include partnerships and corporations, such as joint-stock companies.. 2- knowledgeThe basic aspects of capital formation therein and the accounting treatments specific to its operations. 3- knowledgeLiquidation procedures according to established methods	strategy

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the concept and characteristics of partnership companies		**4**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the accounting treatments for capital formation in partnerships		**4**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding current accounts and types of transactions in partnerships		**4**	**3**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Identifying methods for distributing profits and losses among partners		**4**	**4**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding inventory adjustments and preparing final accounts in partnerships		**4**	**5**
First semester exam and exam question	**My presence**	Understanding capital		**4**	**6**

solutions		changes in partnerships			
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the liquidation of a partnership company		**4**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	First exam		**4**	**8**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the concept and characteristics of a joint-stock company		**4**	**9**
Second semester exam and exam question solutions	**My presence**	Understanding the subscription to the capital of a joint-stock company		**4**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding changes in capital in a joint-stock company		**4**	**11**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Second exam		**4**	**12**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding dividend distributions in a joint-stock company		**4**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Liquidation of the joint-stock company		**4**	**14**
Third semester exam and exam question solutions	**My presence**	Final exam		**4**	**15**

11. Course Evaluation
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.

12. Learning and teaching resources	
Prof. Dr. Amer Mohammed Lasman Al-Janabi, Bushra Najm Abdullah Al-Mashhadani, Advanced Financial Accounting: Theoretical Concepts and Practical Applications, 2014	Required textbooks (methodology, if applicable)
	Main references (sources)
	Recommended supporting books and references (scientific journals, reports...)
	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليفة
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**
6. **Preparing scientific frameworks/Master's and PhD degrees to provide**

universities and institutes with qualified teaching staff. .7 Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Credit Hours		Course name	Course code	Year / Level
				First

practical	theoretical			
2	3	Financial Accounting 1	1101 AD	
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	

2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishً1	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in Englishً2	2444m	
	2	International Financial Reporting Standards	2445m	

	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the	- Integrity and transparency.

principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	Quality. -

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the

material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.
3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.
4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.
5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.
6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.
7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		**Requirements/Skills (if any)**	**Specialization**		**academic rank**
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Prof. Dr. Sattam Saleh Hussein Mahmoud Al-Jawani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri

	angel		Finance and Auditing	accounting	or.Emad Saleh Nema Abdulwahed Al-Hadithi
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ashraf Hashem Fares Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri

			Costs		
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development
Orienting new faculty members
-1 Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. -2 Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations. -3 Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the

departmentAnd the visionThe messageThe objectives and services available.

-4 Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.

-5 Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department.

-6 Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.

-7 Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

.1 Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

.2 Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.

.3 Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.

.4 Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

.5 Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

.6 Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development.

.7 Participation in research and scientific publication: Faculty members are

encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.

12. Admission Criteria

1- Centralized acceptance.

2- Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students).

3- Private government education

4- Accepting evening studies.

13. Key sources of information about the program

1- University, college, and department website.

2- Priorities for establishing the department.

3- Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.

14. Program Development Plan

1- Curriculum development.

2- Curriculum development in graduate studies.

3- Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization.

4- Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases.

5- Establishing training programs to develop students' capabilities in technical fields and information technology.

6- Organizing field visits and scientific trips for students to government institutions.

Program Skills Plan

Learning outcomes required from the program

Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year /Level
Q4	Part 3	Part 2	Part 1	B4	B3	B2	B1	A4	A3	A2	A1				

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations	**2223 AD**	

													research in English		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in	**2443 AD**	

												English 2		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Advanced Cost Accounting in English 2	**2444m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	International Financial Reporting Standards	**2445m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
Unified Accounting System 1
2. Course Code /
1327 AD
3. Term/Year
First course / Third stage
4. Date this description was prepared
17/9/2023
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units
45 hours for 3 units per week
7. Name of the course coordinator (if there is more than one, mention it)
Name: Iyad Dakhil Salim Email: aead54@tu.edu.iq
8. Course Objectives

Course objectives	The course aims to build the student's character by acquiring knowledge and skills in accounting sciences through the following: 1- Creating an organized and research-oriented student by introducing him to the most important basic skills necessary for self-reliance in studying the unified accounting system and researching its topics. 2- A statement of the close relationship between the topics of the unified accounting system that are studied within the course and social life. 3- Developing the student's skills in research and documentation and acquiring more accounting terminology, which in turn develops the student's thinking skills.
9. Teaching and learning strategies	
strategy	**Encouraging students to solve problems faced by accountants by presenting problems and obstacles in a (simulation) manner that economic and governmental institutions face, and involving students in finding solutions to those obstacles and developing their mental skills.**

10Course structure					
Evaluation Method	Teaching method	Unit/Course or Topic Name	Required learning outcomes	Hours	Week
Preparing for the lecture	**Lectures Dialogue and discussion**	**Introduction to the unified accounting system, accounting assumptions, principles, and foundations**	**Understanding and comprehending the unified accounting system, its assumptions, principles, and foundations.**	**3**	**the first**
Preparing for the lecture	**Lectures Dialogue and discussion**	**Features, characteristics, and scope of application**	**Understanding and comprehending the features, characteristics, and scope of application**	**3**	**the second**
Preparing for the lecture	**Lectures Dialogue and discussion**	**Unified Accounting System Guide**	**Understanding and comprehending the explanation of the unified accounting guide**	**3**	**the third**
Preparing for the lecture	**Lectures Dialogue and discussion**	**Unified Accounting Guide Explanation**	**Understanding and comprehending the explanation of the unified accounting guide**	**3**	**Fourth**
Preparing for the lecture	**Lectures Dialogue and discussion**	**Accounting treatments for asset accountsAnd ways to obtain them from the local market**	**Understanding and comprehending the accounting treatments for asset accounts**	**3**	**Fifth**
Preparing for the lecture	**Lectures Dialogue and**	**Accounting treatments for asset accountsAnd**	**Understanding and comprehending the accounting**	**3**	**Sixth**

	discussion	ways to obtain them from the foreign market	treatments for asset accounts		
Preparing for the lecture	Lectures Dialogue and discussion	Construction by contractors (records of the entity ordering the work)	Understanding and comprehending the accounting treatments for asset accounts	3	Seventh
Preparing for the lecture	Lectures Dialogue and discussion	Construction by contractors (records of the entity executing the work)	Understanding and comprehending the accounting treatments for asset accounts	3	Eighth
Preparing for the lecture	Lectures Dialogue and discussion	Accounting treatments forFor donations and gifts	Understanding and comprehending the accounting treatments for asset accounts	3	Ninth
Preparing for the lecture	Lectures Dialogue and discussion	Accounting treatments forIn-house manufacturing / Centralized financing	Understanding and comprehending the accounting treatments for asset accounts	3	tenth
Preparing for the lecture	Lectures Dialogue and discussion	Accounting treatments for the account ofFinancial investments / Debtors	Understanding and comprehending the accounting treatments for accountsFinancial investments / Debtors	3	eleventh
Preparing for the lecture	Lectures Dialogue and discussion	Accounting treatments for the accountCapital and reserves	Understanding and perceptionAccounting treatments for accountsRequests	3	twelfth
Preparing for the lecture	Lectures Dialogu	Accounting treatments for the accountAllocation	Understanding and perceptionAcco	3	thirteenth

	e and discussion	**s and loans received**	**unting treatments for accountsRequests**		
Preparing for the lecture	**Lectures Dialogue and discussion**	**Accounting treatments for the account Creditors and Current Accounts**	**Understanding and perceptionAccounting treatments for accountsRequests**	**3**	**fourteenth**
Preparing for the lecture	**Lectures Dialogue and discussion**	**Accounting treatmentsReciprocal debit and credit accounts**	**Understanding and comprehending accounting proceduresTo link the economic unit accounts and national accounts**	**3**	**fifteenth**

11. Course Evaluation
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.

12. Learning and teaching resources	
Unified Accounting System Amended 2011	Required textbooks (methodology, if applicable)
Unified Accounting System Amended 2011	Main references (sources)
Iraqi Academic Scientific Journal	Recommended supporting books and references (scientific journals, reports...)
Iraqi Legislation Base	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليفة
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**
6. **Preparing scientific frameworks/Master's and PhD degrees to provide universities and institutes with qualified teaching staff.**

Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.	.7

4. Program accreditation	
DoThe programIs the program accredited? And by which organization? both	.8

5. Other external influences	
Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research	.9

6. Program Structure

Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum

Year / Level	Course code	Course name	Credit Hours	
			theoretical	practical
First				

2	3	Financial Accounting 1	1101 AD	
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		Second
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	
2	3	Cost accounting 1	1325 AD	Third

2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishً1	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in Englishً2	2444m	
	2	International Financial Reporting Standards	2445m	
	3	Accounting theory	2446 AD	

	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the principles of integrity and	- Integrity and transparency. - Quality.

transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the material.
2. Participation in discussions and activities: The extent of student participation in

classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.

3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.

4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.

5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.

6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.

7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		Requirements/Skills (if any)	Specialization		academic rank
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Prof. Dr. Sattam Saleh Hussein Mahmoud Al-Jawani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri
	angel		Finance and Auditing	accounting	or.Emad Saleh Nema Abdulwahed Al-Hadithi

	angel		Finance and Auditing	accounting	Dr. A.M.D.Ashraf Hashem Fares Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and Costs	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri
	angel		Finance and	Accountin	M.Basem Rashid Ali Ahmed Al-

			Auditing	g	Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development

Orienting new faculty members

1. Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations.
2. Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations.
3. Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available.
4. Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.
5. Academic orientation: New members are given orientation regarding the curriculum, research

areas, and teaching methods used in the department.

6. Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.

7. Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

1. Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

2. Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.

3. Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.

4. Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

5. Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

6. Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development.

7. Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.

12. Admission Criteria

-1 Centralized acceptance.

-2 Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students).

Private government education -3 Accepting evening studies. -4
13. Key sources of information about the program
University, college, and department website. -1 Priorities for establishing the department. -2 Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017. -3
14. Program Development Plan
Curriculum development. -1 Curriculum development in graduate studies. -2 Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization. -3 Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases. -4 Establishing training programs to develop students' capabilities in technical fields and information technology. -5 Organizing field visits and scientific trips for students to government institutions. -6

Program Skills Plan															
Learning outcomes required from the program															
Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year/Level
Q4	Part 3	Part 2	Part 1	B 4	B 3	B 2	B1	A 4	A 3	A 2	A1				
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement	**1329 AD**	

													analysisE		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English 1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English 2	**2444 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
Tax accounting
2. Course Code /
1328 AD
3. Term/Year
First course / Third stage
4. Date this description was prepared
17/9/2023
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units
45 hours for 3 units per week
7. Name of the course coordinator (if there is more than one, mention it)
Name: Wissam Nehme Hussein Email: wisam.hussein@tu.edu.iq
8. Course Objectives

Course objectives	.1 Defining the concepttax .2 DefinitionIn terms of revenues, expenses, and exemptions .3 Expense details .4 Revenue details .5 Details of exemptions and phased losses
9. Teaching and learning strategies	
strategy	.1 Understanding the roletax accountant .2 Understanding behavioral aspectsFor tax

Knowledge of methodsTax calculation .3 Knowledge of methodsCombating tax evasion .4	

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Transfer of losses		**3**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Transfer of losses		**3**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Accommodation		**3**	**3**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Accommodation		**3**	**4**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Taxable income		**3**	**5**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Taxable income		**3**	**6**
Daily preparation,	**My presence**	Taxable expenses		**3**	**7**

daily, oral, monthly, and written exams					
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Taxable expenses		**3**	**8**
First semester examAnd solutions to exam questions	**My presence**	Tax allowances		**3**	**9**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Tax allowances		**3**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Tax exemptions		**3**	**11**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Exceptions to expenses		**3**	**12**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	tax rate		**3**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	A complete question		**3**	**14**
Second semester	**My presence**	A complete question		**3**	**15**

exam and exam question solutions					

11. Course Evaluation
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.

12. Learning and teaching resources	
Tax Accounting Book–Dr. Ismail Al-Tikriti–2006	Required textbooks (methodology, if applicable)
All official resources available in the college library specializing in tax accounting	Main references (sources)
All scientific journals available in the college library specializing in tax accounting	Recommended supporting books and references (scientific journals, reports...)
All online electronic resources specializing in tax accounting	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**

.6	**Preparing scientific frameworks/Master's and PhD degrees to provide universities and institutes with qualified teaching staff.**
.7	**Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.**

4. Program accreditation	
.8	**DoThe programIs the program accredited? And by which organization? both**

5. Other external influences	
.9	**Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research**

6. Program Structure				
Program structure	**Number of courses**	**Study unit**	**Percentage**	**comments**
Institutional requirements	**6**	**14**	**9.4%**	
College requirements	**10**	**27**	**18%**	
Department requirements	**40**	**109**	**72.6%**	
Summer training				
Other				

*****The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum			
Year / Level	**Course code**	**Course name**	**Credit Hours**

practical	theoretical			
2	3	Financial Accounting 1	1101 AD	First
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	

2	2	Accounting in English 2	2224 AD	
2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in English1	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in English2	2444m	
	2	International Financial	2445m	

		Reporting Standards		
	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.

- Integrity and transparency. - Quality.	- The student must believe in the principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written

tests or continuous assessment of their participation and understanding of the material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.
3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.
4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.
5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.
6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.
7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		**Requirements/Skills (if any)**	**Specialization**		**academic rank**
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Mr. Dr. Satam Saleh Hussein Mahmoud Al-Jawaani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and	accounting	Mr. Dr.Wissam Neama Hussein

			Auditing		Darwish Al-Jubouri
	angel		Finance and Auditing	accounting	or.Imad Saleh NaamaAbdul WahiddHadith
	angel		Finance and Auditing	accounting	Dr. AshrafHashim Faris Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrat	accounting	M.Ziad Mashhan Abdullah Saud

			ive and Costs		Al-Jubouri
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development

Orienting new faculty members

1. Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations.
2. Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations.
3. Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available.

4. Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.
5. Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department.
6. Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.
7. Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

1. Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.
2. Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.
3. Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.
4. Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.
5. Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.
6. Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development.
7. Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.

12. Admission Criteria

Centralized acceptance. -1 Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students). -2 Private government education -3 Accepting evening studies. -4
13. Key sources of information about the program
University, college, and department website. -1 Priorities for establishing the department. -2 Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017. -3
14. Program Development Plan
Curriculum development. -1 Curriculum development in graduate studies. -2 Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization. -3 Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases. -4 Establishing training programs to develop students' capabilities in technical fields and information technology. -5 Organizing field visits and scientific trips for students to government institutions. -6

Program Skills Plan															
Learning outcomes required from the program															
Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year/Level
Q4	Part 3	Part 2	Part 1	B 4	B 3	B 2	B1	A 4	A 3	A 2	A1				
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in	**2224**	

													English 2	**AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English2	**2444m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
Financial statement analysisE
2. Course Code /
1329 AD
3. Term/Year
First course / Third stage
4. Date this description was prepared
17\92024
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units
60 hours, 4 units
7. Name of the course coordinator (if there is more than one, mention it)
Name: M.M. Alaa Ghaleb AliM.M. Yasser Fouad Taha
8. Course Objectives

Course objectives	Delving into the importance of financial statements and reports as outputs for decision-makers Economic and among them Investors, creditors, and financial analysts who rely on those lists and reports As inputs for financial analysis, which aims to provide indicators, ratios, and in-depth analyses of accounting information from Yes, help the owners The interest lies in making sound economic decisions. -1 Number of qualified personnel in the field of accounting in Iraq. -2 Contributing to the development of staff working in the field of accounting in state institutions and departments. -3 Developing the accounting system and the scientific capabilities of accountants. -4 Spreading accounting awareness and holding awareness seminars in this field

9. Teaching and learning strategies

strategy	- Understanding the types of financial analysis and how to use financial analysis tools Reading financial indicators - Expansion Perceptions student How to procedure processors Financial analysis of accounting information -Use For the approach Scientific in solution Problems Accounting.

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning	Hours	Week

			outcomes		
Daily preparation, daily, oral, monthly, and written exams	**My presence**	-Introduction to Financial Analysis, - Types of Financial Analysis, - Components of Financial Analysis	Overview of Financial Statement Analysis	**4**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	-Business Activities - Financial Statements Reflect Business Activities - Additional Information	Financial Statements - Basis of Analysis	**4**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	-Analysis Tools, - Valuation Models, - Analysis in an Efficient Market	Financial Statement Analysis Preview	**4**	**3**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	-Reporting Environment m, - Statutory Financial Reports, - Factors Affecting Statutory Financial Reports	Financial Reporting and Analysis	**4**	**4**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Statement of Cash Flows, - Relevance of Cash	Cash Flow Analysis	**4**	**5**
First semester exam and exam question solutions	**My presence**	- Special Topics, - Direct Method	Constructing the Cash Flow Statement	**4**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	- Analyzing Operating Activities, - Analyzing Investing Activities, - Analyzing Financing Activities	Analysis Implications of Cash Flows	**4**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	-Horizontal common-size analysis, -	Common-size analysis	**4**	**8**

		Vertical common-size analysis			
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Liquidity Ratio	Financial ratio analysis,-Liquidity Ratio Contents	**4**	**9**
Second semester exam and exam question solutions	**My presence**	Activity Ratio	Financial ratio analysis	**4**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Profitability Ratio	Financial ratio analysis	**4**	**11**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	-solvency ratios	Financial ratio analysis	**4**	**12**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Leverage Ratio	Financial ratio analysis	**4**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Project Evaluation	Financial ratio analysis	**4**	**14**
Third semester exam and exam question solutions	**My presence**	Predict financial failure		**4**	**15**

11. Course Evaluation

The distribution of the grade out of 100 according to

30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports.

70 marks, which is the final exam for the course.

12. Learning and teaching resources

Book One: Analysis and Discussion of Financial Statements, authored by Dr. Qasim Mohsen Al-Habiti and Professor Ziad Hashem Yahya. Book TwoFinancial Statement Analysis by Dr. Saud Jiyad Mashkour	Required textbooks (methodology, if applicable)
	Main references (sources)
Elsevier American Accounting Association	Recommended supporting books and

Emerald Group Publishing SSRN	references (scientific journals, reports...)
	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**
6. **Preparing scientific frameworks/Master's and PhD degrees to provide**

universities and institutes with qualified teaching staff.
.7 Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Credit Hours		Course name	Course code	Year / Level
				First

practical	theoretical			
2	3	Financial Accounting 1	1101 AD	
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	

2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishً1	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in Englishً2	2444m	
	2	International Financial Reporting Standards	2445m	

	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the	- Integrity and transparency.

principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	Quality. -

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the

material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.
3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.
4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.
5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.
6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.
7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		**Requirements/Skills (if any)**	**Specialization**		**academic rank**
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Mr. Dr. Satam Saleh Hussein Mahmoud Al-Jawaani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri

	angel		Finance and Auditing	accounting	or.Imad Saleh NaamaAbdul WahiddHadith
	angel		Finance and Auditing	accounting	Dr. AshrafHashim Faris Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	A.M.D.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri

			Costs		
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development
Orienting new faculty members
1. Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. 2. Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations.

3. Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available.
4. Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.
5. Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department.
6. Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.
7. Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

1. Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.
2. Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.
3. Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.
4. Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.
5. Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.
6. Continuous Development: Ongoing feedback and support are provided to faculty

members to promote ongoing professional and academic development. .7 Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.
12. Admission Criteria
-1 Centralized acceptance. -2 Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students). -3 Private government education -4 Accepting evening studies.
13. Key sources of information about the program
-1 University, college, and department website. -2 Priorities for establishing the department. -3 Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.
14. Program Development Plan
-1 Curriculum development. -2 Curriculum development in graduate studies. -3 Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization. -4 Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases. -5 Establishing training programs to develop students' capabilities in technical fields and information technology. -6 Organizing field visits and scientific trips for students to government institutions.

Program Skills Plan															
Learning outcomes required from the program															
Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year/Level
Q4	Pa	Pa	P	B	B	B	B1	A	A	A	A1				

	rt 3	rt 2	a rt 1	4	3	2		4	3	2					
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in	**1440 AD**	

												English 1		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Advanced Cost Accounting in English 2	**2444m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	International Financial Reporting Standards	**2445m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
Accounting for financial institutions
2. Course Code /
1330m
3. Term/Year
First course / Third stage
4. Date this description was prepared
24/2/2026
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units

60 hours, 3 units	
7. Name of the course coordinator (if there is more than one, mention it)	
Name: Dr. Asmaa Numan Jassim	Emailasmaajasim@tu.edu.iq
8. Course Objectives	
Course objectives	•Definition In the concept Goals accounting Facilities Finance Work Banker. •numbers cadres competent in area Accounting in Iraq. •Contribution in development Staff The worker in area Accounting in Institutions and circles State.
9. Teaching and learning strategies	
strategy	-that He is able Graduate from to organize Knowledge Information and retain In it in His memory Preliminary For use Functionally in the future. that He is able Graduate from collection greater amount maybe from Understanding and comprehension when He received it from information and skills So that He is able in the end from Marketing it and return Its production In his style private. -that He is able from analysis Results and return Employing it To solve Problems and that He owns mentality analyst according to data Scientific existing on style thinking Research Scientific.

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week

Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the nature of banks, their types, and the most important functions they can perform.		**4**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the characteristics of banking operations and the components of a unified accounting system in banks		**4**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding and applying accounting treatments for treasury accounts, as well as current accounts and their nature.		**4**	**3**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Identifying discounted bills of exchange and remittances		**4**	**4**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Identifying discounted bills of exchange and remittances		**4**	**5**
First semester exam and exam question solutions	**My presence**	First exam		**4**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding and perceptionAccounting treatments for internal remittances sold		**4**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Getting to knowAccounting treatments for internal transfersforTa'a and Safatj		**4**	**8**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding and comprehending debtor accounts		**4**	**9**
Second semester exam and exam question solutions	**My presence**	Second exam		**4**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding and perceptionAccounting treatments for foreign remittances (sold, purchased, traveler's checks, and those drawn on the bank)		**4**	**11**
Daily preparation,	**My**	Understanding and		**4**	**12**

daily, oral, monthly, and written exams	**presence**	perceptionAccounting treatments for credits for domestic and foreign letters of guarantee			
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding and perceptionDaily banking reconciliation		**4**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Understanding the inter-branch and inter-center accounts		**4**	**14**
Third semester exam and exam question solutions	**My presence**	Third semester exam for reviewing the material		**4**	**15**

11. Course Evaluation
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.

12. Learning and teaching resources	
Mahmoud,Saddam Mohammed;Hussein,on Ibrahim,project book,Accounting in Facilities Finance,university Tikrit-college Administration And the economy.	Required textbooks (methodology, if applicable)
Some references related to accounting for financial institutions	Main references (sources)
Elsevier American Accounting Association Emerald Group Publishing SSRN	Recommended supporting books and references (scientific journals, reports...)
	Electronic references, websites

Tikrit University
College of Management and Economics
Accounting Department
Academic Description/Fourth Stage

2026-Academic year 2025

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date of preparationDescription: 1 / 9 /2025

Date the file was filled out: 1 / 9 /2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خلف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**

.5	**Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**
.6	**Preparing scientific frameworks/Master's and PhD degrees to provide universities and institutes with qualified teaching staff.**
.7	**Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.**

4. Program accreditation	
.8	**DoThe programIs the program accredited? And by which organization? both**

5. Other external influences	
.9	**Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research**

6. Program Structure

Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	**6**	**14**	**9.4%**	
College requirements	**10**	**27**	**18%**	
Department requirements	**40**	**109**	**72.6%**	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Credit Hours		Course name	Course code	Year / Level
practical	theoretical			
2	3	Financial Accounting 1	1101 AD	
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	First
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	Second
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	

	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	
2	3	Cost accounting 1	1325 AD	
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	Third
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		

2	3	Advanced Cost Accounting in English1	1437 AD	
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	Fourth
2	3	Advanced Cost Accounting in English2	2444m	
	2	International Financial Reporting Standards	2445m	
	3	Accounting theory	2446 AD	
	3	Accounting Information Systems	2447 AD	
2		Graduation research project	2448 AD	
	2	English language		

8. Expected learning outcomes of the program	
Knowledge	
The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in	Providing leading staff in the field of accounting and auditing. Spreading knowledge in economic units

providing accounting, control and auditing information.	and government institutions in a way that fulfills the aspirations of society.
Skills	
Graduates of the accounting department possess the ability to think, solve problems, and manage time.	Developing and supporting the spirit of creativity, innovation, and leadership. Creating an open environment for cultural and intellectual exchange.
Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	Communication and constructive interaction with stakeholders.
Values	
Adherence to professional ethics and the ability to demonstrate high professional competence.	Establishing social and moral responsibility. Serving the community and meeting its needs.
The student must believe in the principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	Integrity and transparency. Quality.
9. Teaching and learning strategies	
Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.	

Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.

Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.

Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the material.

Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.

Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.

Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.

Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.

Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.

Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members					
Faculty preparation		Requirements/Skills (if any)	Specialization		academic rank
lecturer	angel		private	general	
	angel		Finance and Auditing	accounting	Mr. Dr. Satam Saleh Hussein Mahmoud Al-Jawaani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri
	angel		Finance and Auditing	accounting	or.Imad Saleh NaamaAbdul WahiddHadith
	angel		Finance and Auditing	accounting	Dr. AshrafHashim Faris Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-

			Auditing		Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	A.M.D.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi

	angel		Administrative and Costs	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Finance	accounti	M.M. Abdulkhaliq Zahir

			and Auditing	ng	Abdulkhaliq
	angel		Finance and Auditing	accounting	M.M. Marwan Faisal Ghazi

Professional Development
Orienting new faculty members
Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations. Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available. Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance. Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department. Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct. Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.
Professional development of faculty members
Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources. Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources. Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology. Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students. Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development. Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.
12. Admission Criteria
Centralized acceptance. Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students). Private government education Accepting evening studies.
13. Key sources of information about the program
University, college, and department website. Priorities for establishing the department. Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.
14. Program Development Plan
Curriculum development.

Curriculum development in graduate studies.

Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization.

Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases.

Establishing training programs to develop students' capabilities in technical fields and information technology.

Organizing field visits and scientific trips for students to government institutions.

Program Skills Plan															
Learning outcomes required from the program															
Values					Skills				Knowledge			Essential or optional	Course Name	Course code	Year/ Level
Q4	Part 3	Part 2	Part 1	B 4	B 3	B 2	B1	A 4	A 3	A 2	A1				
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	1101 AD	First year
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	1102 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	1103 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	1104 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	1105 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial	2106	

													Accounting 2	AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	2107 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	2108 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	2109 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	2110 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	2111 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	1212 AD	Second year
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	1213 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	1214 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	1215 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	1216 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerize	1217	

													d accounting applications	AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	1218 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	2219 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	2220 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	2221 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	2222 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	2223 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	2224 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	1325 AD	Third year
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	1326 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified	1327	

													accounting system1	AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	1328 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	1329 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	1330m	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	2331 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	2332 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	2333 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	2334 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	2335 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	2336 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting	1437 AD	Fourth year

													in English 1		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	1438 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	1439 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	1440 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	1441 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	1442 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	2443 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English 2	2444m	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	2445m	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	2446 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information	2447 AD	

													Systems		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	2448 AD	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/	
Managerial Accounting in English 2	
2. Course Code /	
2443 AD	
3. Term/Year	
Second course / Fourth stage	
4. Date this description was prepared	
24/2/2026	
5. Available attendance formats	
Student attendance	
6. Total number of study hours / Total number of units	
60 hours, 4 units	
7. Name of the course coordinator (if there is more than one, mention it)	
Name: M.M. Abdulkhaliq Zahir Abdulkhaliq Email@tu.edu.iq abd.alsadon	
8. Course Objectives	
Course objectives	• Preparing comprehensive budgets. • Cost and revenue analysis for short-term decision-making. • Using methods to evaluate investment decisions

Defining the concept of • decentralization, responsibility centers, and performance reporting.	
9. Teaching and learning strategies	
-that He is able Graduate from to organize Knowledge Information and retain In it in His memory Preliminary For use Functionally in the future. that He is able Graduate from collection greater amount maybe from Understanding and comprehension when He received it from information and skills So that He is able in the end from Marketing it and return Its production In his style private. -that He is able from analysis Results and return Employing it To solve Problems and that He owns mentality analyst according to data Scientific existing on style thinking Research Scientific.	strategy

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Budgets	Understanding the concept, types, and applications of budgets	**5**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Budgets	Understanding how to prepare operational budgets: Budget؛Sales, production, and raw materials	**5**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Budgets	Learn how to prepare a budget for purchases,	**5**	**3**

			wages, and indirect manufacturing costs.		
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Budgets	Learn how to prepare a finished goods inventory balance and a goods sold balance.	**5**	**4**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Budgets	Learn how to prepare an income statement budget and all its stages	**5**	**5**
First semester exam and exam question solutions	**My presence**	Budgets	Understanding how to prepare financial budgets (cash, capital expenditures, financial position)	**5**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Budgets	First exam	**5**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Capital budgets	Understanding the concept and types of capital budgets and the steps involved in preparing them	**5**	**8**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Capital budgets	Understanding investment evaluation methods	**5**	**9**
Second semester exam and exam question solutions	**My presence**	Management accounting in the field of control and performance evaluation	Understanding the concept and objectives of responsible accounting and methods of preparing performance reports	**5**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Management accounting in the field of control and performance evaluation	Understanding the concept of transfer rates and their methods	**5**	**11**
Daily preparation, daily, oral,	**My presence**	Capital budgets and management accounting in the	Second exam	**5**	**12**

monthly, and written exams		field of control and performance evaluation			
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Learning curve	Understanding the concept of the learning curve, its conditions, and the factors that influence it.	**5**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Learning curve	The ability to identify and measure the impact of learning	**5**	**14**
Third semester exam and exam question solutions	**My presence**	Third semester exam for reviewing the material	Basic assessment as well as preparation for the final exam	**5**	**15**

11. Course Evaluation

The distribution of the grade out of 100 according to

30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports.

70 marks, which is the final exam for the course.

12. Learning and teaching resources

Mahmoud,Saddam Mohammed;Hussein,on Ibrahim,project book,Management accounting,university Tikrit-college Administration And the economy.	Required textbooks (methodology, if applicable)
Blocher, Edward J.; Stout, David E.; Juras, Paul E. & Cokins, Gary, (2019), Cost Management: A Strategic Emphasis., 8th Edition, The McGraw-Hill Education, USA. Horngren, Charles T.; Datar, Srikant M. & Rajan, Madhav V., (2015), Cost Accounting: A Managerial Emphasis, 15th Edition, Pearson Education, Inc., New Jersey, USA.	Main references (sources)
Tikrit Journal of Administrative and Economic Sciences, Tikrit University/Iraq Journal of Accounting Thought/Ain Shams	Recommended supporting books and

University/Egypt magazine (Accounting Review)	references (scientific journals, reports...)
1. a base Data Ebisco (http://search.ebscohost.com) 2. Base Data Procrustes For the leagues And the messages Scientific (http://search.proquest.com) 3. (Springer International Publishing) 4. (John Wiley & Sons) 5. (Taylor & Francis Online) 6. (Elsevier) 7. (American Accounting Association) 8.Sage Publications) 9. (Emerald Group Publishing) 10.SSRN)	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**
6. **Preparing scientific frameworks/Master's and PhD degrees to provide**

universities and institutes with qualified teaching staff. .7 Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Credit Hours		Course name	Course code	Year / Level
				First

practical	theoretical			
2	3	Financial Accounting 1	1101 AD	
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		

	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	
2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	

4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishة1	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in Englishة2	2444m	
	2	International Financial Reporting Standards	2445m	
	3	Accounting theory	2446 AD	
	3	Accounting Information Systems	2447 AD	
2		Graduation research project	2448 AD	
	2	English language		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	- Integrity and transparency. - Quality.
9. Teaching and learning strategies	
1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep	

understanding of mathematical concepts.

2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.

3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.

4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.

5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.

6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.

7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.

3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.

4. Evaluating research participation: The extent of student participation in research

activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.

5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.

6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.

7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		Requirements/Skills (if any)	Specialization		academic rank
lecturer	angel		private	general	
	angel		Finance and Auditing	accounting	Prof. Dr. Sattam Saleh Hussein Mahmoud Al-Jawani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri
	angel		Finance and Auditing	accounting	or.Emad Saleh Nema Abdulwahed Al-Hadithi
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ashraf Hashem Fares Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai

	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and Costs	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi

	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development
Orienting new faculty members
.1 Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. .2 Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations. .3 Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available. .4 Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance. .5 Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department. .6 Administrative orientation: New members are briefed on administrative

procedures, responsibilities, university policies and rules of conduct.

7. Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

8. Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

9. Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.

10. Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.

11. Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

12. Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

13. Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development.

14. Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.

12. Admission Criteria

-1 Centralized acceptance.

-2 Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students).

Private government education -3 Accepting evening studies. -4
13. Key sources of information about the program
University, college, and department website. -1 Priorities for establishing the department. -2 Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017. -3
14. Program Development Plan
Curriculum development. -1 Curriculum development in graduate studies. -2 Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization. -3 Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases. -4 Establishing training programs to develop students' capabilities in technical fields and information technology. -5 Organizing field visits and scientific trips for students to government institutions. -6

Program Skills Plan															
Learning outcomes required from the program															
Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year/Level
Q4	Part 3	Part 2	Part 1	B 4	B 3	B 2	B1	A 4	A 3	A 2	A1				
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement	**1329 AD**	

													analysisE		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English 1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English 2	**2444 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
Advanced Cost Accounting in English2
2. Course Code /
2444m
3. Term/Year
Second course / Fourth stage
4. Date this description was prepared
2/4/2024
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units
75 hours for 5 units per week
7. Name of the course coordinator (if there is more than one, mention it)
Name: Taha Azzawi Mohammed Email: taha.a.mohammed10504@st.tu.edu.iq
8. Course Objectives

Course objectives	Getting to knowThe concept of deviations -1 for fixed budgets and flexible budgets. Identifying methodsInternal pricing -2 (internal pricing of products). identificationHow are indirect -3 manufacturing costs allocated and distributed between the traditional system and the modern system (activity-based costing system)?ABC) Definition of joint and subsidiary products -4 and the methods used in allocating joint product costs.
9. Teaching and learning strategies	
strategy	Cognitive objectives .1 Understanding the role of cost accounting .2

inIdentifying cost variances, whether they are flexible or fixed budget variances. .3 Knowing the methodsControl overThe cost that helps reduce the cost of production. .4 knowledgeGaining studentstheSkills in cost forecasting techniquesModern. .5 Understanding cost accounting methods that help in decision-making.	

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Identifying and analyzing profit plan deviations		**3**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Fixed balance deviations		**3**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Analysis of flexible balancing deviations		**3**	**3**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Analysis of deviations according to the variable theory		**3**	**4**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Analysis of deviations according to the established theory		**3**	**5**
First semester exam and exam question solutions	**My presence**	First exam		**3**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Transfer rates (internal pricing)		**3**	**7**
Daily preparation, daily, oral, monthly, and	**My presence**	Determining exchange rates: Price is		**3**	**8**

written exams		based on cost.			
First semester examAnd solutions to exam questions	**My presence**	Determining cost prices based on variable theory		**3**	**9**
The examquarterlyFirst, and solutions to exam questions Daily, oral, monthly, and editorial	**My presence**	Second exam		**3**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Cost allocation between traditional and modern systems		**3**	**11**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	traditional costing system		**3**	**12**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Steps for determining cost according to the activity-based costing system		**3**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Allocating shared costs and accounting for incidental products		**3**	**14**
Third semester exam and exam question solutions	**My presence**	A complete question		**3**	**15**

11. Course Evaluation

The distribution of the grade out of 100 according to

30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports.

70 marks, which is the final exam for the course.

12. Learning and teaching resources	
1-Horngren, C,. Datar, S. and M. Rajan, (2012) “Cost Accounting: A Managerial Emphasis”, 14th Ed., Prentice Hall International, New Jersey. 2-Horngren, C,. Datar, S. and M. Rajan, (2018) “Cost Accounting: A Managerial Emphasis”, 16th Ed., Prentice Hall International, New Jersey.	Required textbooks (methodology, if applicable)
All official resources available in the college library specializing in advanced cost accounting in English	Main references (sources)
All official resources available in the college library specializing in advanced cost accounting in English	Recommended supporting books and references (scientific journals, reports...)
-Website of Iraqi academic scientific journals (IASJ) -American Accounting Association -Emerald Group Pnblishing	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**
6. **Preparing scientific frameworks/Master's and PhD degrees to provide**

universities and institutes with qualified teaching staff. .7 Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Credit Hours		Course name	Course code	Year / Level
				First

practical	theoretical			
2	3	Financial Accounting 1	1101 AD	
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	

2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishً1	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in Englishً2	2444m	
	2	International Financial Reporting Standards	2445m	

	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the	- Integrity and transparency.

principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	Quality. -

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the

material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.
3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.
4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.
5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.
6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.
7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		**Requirements/Skills (if any)**	**Specialization**		**academic rank**
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Prof. Dr. Sattam Saleh Hussein Mahmoud Al-Jawani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri

	angel		Finance and Auditing	accounting	or.Emad Saleh Nema Abdulwahed Al-Hadithi
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ashraf Hashem Fares Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri

			Costs		
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	M. Abdullah Hussein Jamil Al-Jubouri
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development
Orienting new faculty members
-1 Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. -2 Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations.

-3 Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available.

-4 Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.

-5 Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department.

-6 Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.

-7 Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

.1 Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

.2 Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.

.3 Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.

.4 Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

.5 Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

.6 Continuous Development: Ongoing feedback and support are provided to faculty

members to promote ongoing professional and academic development. .7 Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.
12. Admission Criteria
-1 Centralized acceptance. -2 Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students). -3 Private government education -4 Accepting evening studies.
13. Key sources of information about the program
-1 University, college, and department website. -2 Priorities for establishing the department. -3 Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.
14. Program Development Plan
-1 Curriculum development. -2 Curriculum development in graduate studies. -3 Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization. -4 Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases. -5 Establishing training programs to develop students' capabilities in technical fields and information technology. -6 Organizing field visits and scientific trips for students to government institutions.

Program Skills Plan															
Learning outcomes required from the program															
Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year/Level
Q4	Pa	Pa	P	B	B	B	B1	A	A	A	A1				

	rt 3	rt 2	a rt 1	4	3	2		4	3	2					
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and	**1442**	

													ethics of scientific research	**AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English 2	**2444 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
International Financial Reporting Standards
2. Course Code /
2445m
3. Term/Year
First course / Fourth stage
4. Date this description was prepared
28\1\2024
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units
30 hours for 2 units per week
7. Name of the course coordinator (if there is more than one, mention it)

Name: Muthanna Rokan Jassim Email:Muthana.R.52@tu.edu.iq

8. Course Objectives

To teach students and help them acquire skills in international accounting standards, to familiarize them with the most important accounting concepts, and to learn about measurement and disclosure methods, accounting treatments for multinational companies, subsidiaries, holding companies, departments and branches, how to prepare consolidated financial statements, and how to recognize currency exchange rate fluctuations and other issues related to international transactions.	Course objectives

9. Teaching and learning strategies

Encouraging students to solve the problems faced by accountants by presenting problems and obstacles in a (simulation) manner that are faced by companies that operate at the international level, and involving students in how to find solutions to those obstacles and develop their mental skills.	strategy

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Financial reporting and International Accounting Standards**		**5**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**International accounting standards drafting organizations**		**5**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Conceptual framework of international accounting**		**5**	**3**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**International Financial Reporting StandardIFRS3- Business mergers**		**5**	**4**
Daily preparation,	**My presence**	**International Financial Reporting StandardIFRS4-**		**5**	**5**

daily, oral, monthly, and written exams		**Insurance contracts**			
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**International Financial Reporting StandardIFRS7-Financial instruments–Disclosure**		**5**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**International Financial Reporting StandardIFRS9-Financial Instruments - Measurement**		**5**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**International Financial Reporting StandardIFRS8-operational sectors**		**5**	**8**
First semester examAnd solutions to exam questions	**My presence**	**First semester exam and solutions to the questions**		**5**	**9**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**International Financial Reporting Standard-IFRS10Consolidated financial statements**		**5**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**International Financial Reporting StandardIFRS11-Joint arrangements**		**5**	**11**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**International Financial Reporting StandardIFRS13-Fair value measurement**		**5**	**12**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**International Financial Reporting StandardIFRS15 –Recognition of revenue from contracts with customers**		**5**	**13**
Daily preparation,	**My presence**	**International Financial Reporting**		**5**	**14**

daily, oral, monthly, and written exams		**StandardIFRS16-Financial leasing**			
Second semester exam and exam question solutions	**My presence**	**Second semester exam and solutions to the questions**		**5**	**15**

11. Course Evaluation	
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.	
12. Learning and teaching resources	
Humaidat, Jumaa Falah, (2019), International Financial Reporting Standards Expert Curriculum, Arab International Society of Certified Accountants, Amman.	Required textbooks (methodology, if applicable)
All official resources available in the college library specializing in international standards	Main references (sources)
Iraqi Academic Scientific Journal	Recommended supporting books and references (scientific journals, reports...)
	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**
6. **Preparing scientific frameworks/Master's and PhD degrees to provide**

universities and institutes with qualified teaching staff.
.7 Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Credit Hours		Course name	Course code	Year / Level
				First

practical	theoretical			
2	3	Financial Accounting 1	1101 AD	
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	

2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishة1	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in Englishة2	2444m	
	2	International Financial Reporting Standards	2445m	

	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the	- Integrity and transparency.

principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	Quality. -

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the

material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.
3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.
4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.
5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.
6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.
7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		**Requirements/Skills (if any)**	**Specialization**		**academic rank**
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Prof. Dr. Sattam Saleh Hussein Mahmoud Al-Jawani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri

	angel		Finance and Auditing	accounting	or.Emad Saleh Nema Abdulwahed Al-Hadithi
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ashraf Hashem Fares Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri

			Costs		
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development
Orienting new faculty members
.1 Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. .2 Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations. .3 Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the

departmentAnd the visionThe messageThe objectives and services available.

4. Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.

5. Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department.

6. Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.

7. Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

8. Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

9. Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.

10. Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.

11. Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

12. Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

13. Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development.

14. Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in

prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.

12. Admission Criteria

1- Centralized acceptance.
2- Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students).
3- Private government education
4- Accepting evening studies.

13. Key sources of information about the program

1- University, college, and department website.
2- Priorities for establishing the department.
3- Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.

14. Program Development Plan

1- Curriculum development.
2- Curriculum development in graduate studies.
3- Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization.
4- Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases.
5- Establishing training programs to develop students' capabilities in technical fields and information technology.
6- Organizing field visits and scientific trips for students to government institutions.

Program Skills Plan

Learning outcomes required from the program

Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year/Level
Q4	Part 3	Part 2	Part 1	B4	B3	B2	B1	A4	A3	A2	A1				
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First**

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	**year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Seco nd year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in Englishة1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost	**2444**	

													Accounting in English2	**m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
Accounting theory
2. Course Code /
2446 AD
3. Term/Year
Second course / Fourth stage
4. Date this description was prepared
28/1/2024
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units
45 hours for 3 units per week
7. Name of the course coordinator (if there is more than one, mention it)
Name: Mezban Mohamed Farhan Email: mezban.m@tu.edu.iq
8. Course Objectives

To teach students and equip them with the skills to construct accounting theory, including the advancements in accounting theory	Course objectives

and theory building within the framework of accounting theory approaches, understanding accounting concepts, the objectives of financial reports, the qualitative characteristics of useful financial information, the foundations of accounting measurement, accounting disclosure, capital preservation, and the structure of the theory. Accounting	

9. Teaching and learning strategies

Encouraging students to solve problems faced by accountants by presenting problems and obstacles in a (simulation) manner that economic and governmental institutions face, and involving students in finding solutions to those obstacles and developing their mental skills.	strategy

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	History and development of accounting		**3**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	The nature of accounting, its uses, and the nature of accounting theory.		**3**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	The need to build an accounting theory		**3**	**3**

Daily preparation, daily, oral, monthly, and written exams	**My presence**	Traditional approaches to building accounting theory		**3**	**4**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	The authoritarian approach to building theory and accounting		**3**	**5**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Conceptual Framework for Accounting and Financial Reporting – Objectives and Concepts		**3**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	The structure of accounting theory – objectives and concepts		**3**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	The structure of accounting theory – accounting objectives, concepts, and assumptions		**3**	**8**
First semester examAnd solutions to exam questions	**My presence**	First semester exam and exam question solutions		**3**	**9**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	The behavioral approach to building accounting theory		**3**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Introduction to events for building accounting theory		**3**	**11**

Daily preparation, daily, oral, monthly, and written exams	**My presence**	The descriptive (realistic) approach to building accounting theory		**3**	**12**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Accounting Measurement Principles: Fair Value		**3**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Alternatives to accounting measurement and income determination models		**3**	**14**
Second semester exam and exam question solutions	**My presence**	Second semester exam and exam question solutions		**3**	**15**

11. Course Evaluation
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.

12. Learning and teaching resources	
Accounting Theory Book + International Accounting Conceptual Framework 2018	Required textbooks (methodology, if applicable)
All official resources available in the college library specializing in accounting theory	Main references (sources)
Iraqi Academic Scientific Journal	Recommended supporting books and references (scientific journals, reports...)

Iraqi Legislation Base	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**
6. **Preparing scientific frameworks/Master's and PhD degrees to provide**

universities and institutes with qualified teaching staff.
.7 Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Credit Hours		Course name	Course code	Year / Level
				First

practical	theoretical			
2	3	Financial Accounting 1	1101 AD	
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	

2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishð1	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in Englishð2	2444m	
	2	International Financial Reporting Standards	2445m	

	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the	- Integrity and transparency.

principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	Quality. -

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the

material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.
3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.
4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.
5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.
6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.
7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		**Requirements/Skills (if any)**	**Specialization**		**academic rank**
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Prof. Dr. Sattam Saleh Hussein Mahmoud Al-Jawani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri

	angel		Finance and Auditing	accounting	or.Emad Saleh Nema Abdulwahed Al-Hadithi
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ashraf Hashem Fares Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri

			Costs		
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development
Orienting new faculty members
-1 Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. -2 Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations. -3 Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the

departmentAnd the visionThe messageThe objectives and services available.

-4 Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.

-5 Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department.

-6 Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.

-7 Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

.1 Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

.2 Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.

.3 Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.

.4 Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

.5 Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

.6 Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development.

.7 Participation in research and scientific publication: Faculty members are

encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.
12. Admission Criteria
Centralized acceptance. -1 Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students). -2 Private government education -3 Accepting evening studies. -4
13. Key sources of information about the program
University, college, and department website. -1 Priorities for establishing the department. -2 Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017. -3
14. Program Development Plan
Curriculum development. -1 Curriculum development in graduate studies. -2 Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization. -3 Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases. -4 Establishing training programs to develop students' capabilities in technical fields and information technology. -5 Organizing field visits and scientific trips for students to government institutions. -6

Program Skills Plan															
Learning outcomes required from the program															
Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year/Level
Q4	Part 3	Part 2	Part 1	B4	B3	B2	B1	A4	A3	A2	A1				

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English2	**2444 m**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
Accounting Information Systems
2. Course Code /
2447 AD
3. Term/Year
Second course / Fourth stage
4. Date this description was prepared
31/3/2024
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units
45 hours for 3 units per week
7. Name of the course coordinator (if there is more than one, mention it)
Name: Wissam Nehme Hussein Email: wisam.hussein@tu.edu.iq
8. Course Objectives

Course objectives	.1 Defining the conceptAccounting Information Systems .2 DefinitionWith the concepts of accounting information systems analysis .3 DefinitionAccounting Information

Systems Design Concepts .4 DefinitionThe importance of accounting information systems .5 DefinitionConcepts relating accounting information systems to other sciences	

9. Teaching and learning strategies

.1 Understanding the roleDesigning accounting systems .2 Understanding behavioral aspectsAccounting Information Systems .3 Knowledge of methodsDesign of accounting information systems .4 Knowledge of methodsAnalysis of accounting information systems	strategy

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	The concept of accounting The need foryHa As an information system		**3**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	The concept of an accounting information systemyðIts componentsA		**3**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	The concept of an accounting information systemyðIts componentsA		**3**	**3**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	The concept of an accounting information systemyðIts componentsA		**3**	**4**

Daily preparation, daily, oral, monthly, and written exams	**My presence**	Most importantyծBehavioral factorsyծ		**3**	**5**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Accounting perception		**3**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Accounting communication		**3**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	The role of behavioral factorsyծIn the reportyRactiveyծ systemAccountant Informationyծ		**3**	**8**
First semester examAnd solutions to exam questions	**My presence**	Most importantyծAccounting Information Systemyծ		**3**	**9**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	The relationship of the accounting information systemyծ By systemOther information		**3**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Management functions and accounting information systemyծ		**3**	**11**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	how muchyծAccountant Informationyծ		**3**	**12**

Daily preparation, daily, oral, monthly, and written exams	**My presence**	Cost of accounting information		**3**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	The value of accounting information		**3**	**14**
Second semester exam and exam question solutions	**My presence**	A complete question		**3**	**15**

11. Course Evaluation
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.

12. Learning and teaching resources	
Accounting Information Systems Book–Dr. Ziad Al-Saqqa–2011	Required textbooks (methodology, if applicable)
All official resources available in the college library in the field of accounting information systems	Main references (sources)
All scientific journals available in the college library specializing in accounting information systems	Recommended supporting books and references (scientific journals, reports...)
All online electronic resources specializing in tax accounting	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**
6. **Preparing scientific frameworks/Master's and PhD degrees to provide**

universities and institutes with qualified teaching staff.
.7 Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Credit Hours		Course name	Course code	Year / Level
				First

practical	theoretical			
2	3	Financial Accounting 1	1101 AD	
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	

2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishة1	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in Englishة2	2444m	
	2	International Financial Reporting Standards	2445m	

	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the	- Integrity and transparency.

principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	Quality. -

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the

material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.
3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.
4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.
5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.
6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.
7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		**Requirements/Skills (if any)**	**Specialization**		**academic rank**
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Prof. Dr. Sattam Saleh Hussein Mahmoud Al-Jawani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri

	angel		Finance and Auditing	accounting	or.Emad Saleh Nema Abdulwahed Al-Hadithi
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ashraf Hashem Fares Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri

			Costs		
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development
Orienting new faculty members
-1 Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. -2 Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations. -3 Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the

departmentAnd the visionThe messageThe objectives and services available.

-4 Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.

-5 Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department.

-6 Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.

-7 Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

.1 Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

.2 Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.

.3 Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.

.4 Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

.5 Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

.6 Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development.

.7 Participation in research and scientific publication: Faculty members are

encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.

12. Admission Criteria

1- Centralized acceptance.
2- Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students).
3- Private government education
4- Accepting evening studies.

13. Key sources of information about the program

1- University, college, and department website.
2- Priorities for establishing the department.
3- Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.

14. Program Development Plan

1- Curriculum development.
2- Curriculum development in graduate studies.
3- Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization.
4- Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases.
5- Establishing training programs to develop students' capabilities in technical fields and information technology.
6- Organizing field visits and scientific trips for students to government institutions.

Program Skills Plan

Learning outcomes required from the program

Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year/Level
Q4	Part 3	Part 2	Part 1	B4	B3	B2	B1	A4	A3	A2	A1				

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English2	**2444 m**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/	
Advanced Cost Accounting in Englishة2	
2. Course Code /	
1437 AD	
3. Term/Year	
First course / Fourth stage	
4. Date this description was prepared	
2/4/2024	
5. Available attendance formats	
Student attendance	
6. Total number of study hours / Total number of units	
75 hours for 5 units per week	
7. Name of the course coordinator (if there is more than one, mention it)	
Name: Taha Azzawi Mohammed Email: taha.a.mohammed10504@st.tu.edu.iq	
8. Course Objectives	
Understanding the concept of advanced cost accounting, its classification, and its relationship to other sciences. -1 Identifying methods and techniques for cost control. -2	Course objectives

Identifying the mechanisms for controlling the cost of (materials, wages, services). -3 Dealing with methods of preparing cost lists to determine the cost of the unit produced. -4	
9. Teaching and learning strategies	
Cognitive objectives .1 Understanding the role of cost accounting in serving other sciences. .2 Understanding cost accounting methods that help reduce production costs. .3 Understanding cost accounting methods that help in decision-making. .4	strategy

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Evolution of control methods		**3**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Concept and advantages of standard costs		**3**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Types of standards		**3**	**3**
Daily preparation, daily, oral, monthly, and written	**My presence**	Steps for preparing a cost standard		**3**	**4**

exams					
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Theoretical framework of advanced cost control mechanisms		**3**	**5**
First monthly exam and solutions to the exam questions	**My presence**	First exam		**3**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Identifying and analyzing direct wage variances		**3**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Methods for determining wage deviations		**3**	**8**
First semester examAnd solutions to exam questions	**My presence**	Analysis of wage deviations		**3**	**9**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Flexible budgeting as a tool for control and performance evaluation		**3**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Fixed budget		**3**	**11**
Second semester exam and exam	**My presence**	Second exam		**3**	**12**

question solutions					
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Performance evaluation		**3**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	The difference between a flexible budget and a fixed budget		**3**	**14**
Third semester exam and exam question solutions	**My presence**	A complete question		**3**	**15**

11. Course Evaluation
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.

12. Learning and teaching resources	
-Horngren, C,. Datar, S. and M. Rajan, (2018) "Cost Accounting: A Managerial Emphasis", 16th Ed., Prentice Hall International, New Jersey.	Required textbooks (methodology, if applicable)
All official resources available in the college library specializing in advanced cost accounting in English	Main references (sources)
All official resources available in the college library specializing in	Recommended supporting books and references (scientific journals, reports...)

advanced cost accounting in English	
-Website of Iraqi academic scientific journals (IASJ) -American Accounting Association -Emerald Group Pnblishing	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليفة
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

Introducing the student to the concept of accounting for agricultural activity, methods of leasing agricultural lands, how to prepare agricultural cost statements, as well as learning how to prepare accounts for the result of field crop activity, fruit orchards, and livestock accounts.

4. Program accreditation

.1 **DoThe programIs the program accredited? And by which organization? both**

5. Other external influences

.2 **Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and**

6. Program Structure				
Program structure	**Number of courses**	**Study unit**	**Percentage**	**comments**
Institutional requirements	**6**	**14**	**9.4%**	
College requirements	**10**	**27**	**18%**	
Department requirements	**40**	**109**	**72.6%**	
Summer training				
Other				

*****The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Year / Level	**Course code**	**Course name**	**Credit Hours**	
			theoretical	**practical**
First	**1101 AD**	**Financial Accounting 1**	**3**	**2**
	1102 AD	**Principles of Business Administration**	**3**	
	1103 AD	**Principles of Economics**	**2**	
	1104 AD	**Computer 1**	**2**	**2**
	1105 AD	**Arabic**	**2**	
	2106 AD	**Financial Accounting 2**	**3**	**2**
	2107 AD	**General Mathematics**	**3**	
	2108 AD	**Principles of Statistics**	**3**	
	2109 AD	**Computer 2**	**2**	
	2110 AD	**Accounting readings and correspondence**	**2**	
	2111 AD	**Human rights and democracy**	**2**	

	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	
2	2	Accounting in English 2	2224 AD	
2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishً1	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	

	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in English 2	2444m	
	2	International Financial Reporting Standards	2445m	
	3	Accounting theory	2446 AD	
	3	Accounting Information Systems	2447 AD	
2		Graduation research project	2448 AD	
	2	English language		

8. Expected learning outcomes of the program	
Knowledge	
A-Knowledge and understanding •A1. Introduce the student to the methods of leasing agricultural land •A2. Introducing the student to how to prepare agricultural cost lists A3. Introducing the student to how to display the results of field crop activity -	A4. Introducing the student to how to display the results of the fruit garden activity A5. Introducing the student to livestock accounting (breeding, fattening, work, dairy)
Skills	
- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for	- Graduates of the accounting department possess the ability to think, solve problems, and manage time.

	cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	- Integrity and transparency. - Quality.

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking

skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.

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2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.
3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.
4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.
5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.
6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.
7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty	Require	Specialization	academic rank

preparation		ments/Skills (if any)			
lecturer	angel		private	general	
	angel		Finance and Auditing	accounting	Mr. Dr. Satam Saleh Hussein Mahmoud Al-Jawaani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri
	angel		Finance and Auditing	accounting	or.Imad Saleh NaamaAbdul WahiddHadith
	angel		Finance and Auditing	accounting	Dr. AshrafHashim Faris Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri

	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and Costs	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development
Orienting new faculty members

-1 Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations.

-2 Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations.

-3 Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available.

-4 Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.

-5 Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department.

-6 Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.

-7 Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

.1 Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

.2 Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.

.3 Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.

.4 Using effective teaching strategies: Faculty members learn to use and apply

modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

5. Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

6. Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development.

7. Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.

12. Admission Criteria

1- Centralized acceptance.

2- Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students).

3- Private government education

4- Accepting evening studies.

13. Key sources of information about the program

1- University, college, and department website.

2- Priorities for establishing the department.

3- Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.

14. Program Development Plan

1- Curriculum development.

2- Curriculum development in graduate studies.

3- Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization.

4- Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases.

5- Establishing training programs to develop students' capabilities in technical fields and information technology.

Organizing field visits and scientific trips for students to government institutions. -6

Program Skills Plan														
Learning outcomes required from the program														
Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year/Level
Q4	Part 3	Part 2	Part 1	B 4	B 3	B 2	B 1	A 4	A 3	A 2	A 1				
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Management accounting in English	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English2	**2444m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
Specialized accounting systems
2. Course Code /
1438 AD
3. Term/Year
First course / Fourth stage
4. Date this description was prepared
17/9/2025
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units
45 hours, 3 units
7. Name of the course coordinator (if there is more than one, mention it)
Name: M.M. Yasser Fouad Taha Emailyaser.taha101@tu.edu.iq
8. Course Objectives

Course objectives	•Definition In the concept Goals Accounting. •to improve students in area Accounting •Keeping up Developments The result in area Accounting •development system Accounting and capabilities Scientific For accountants.

9. Teaching and learning strategies

strategy	- registration Restrictions Private accounting according to all account and deport her to Records Private In it - Expansion Perceptions student How to procedure processors Accounting -Use For the approach Scientific in solution Problems Accounting.

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Understanding the concept of agricultural activity and its most important characteristics**		**4**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Understanding the different methods of land leasing: cash leasing, in-kind leasing, and sharecropping.**		**4**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Learn how to list all direct and indirect costs of agricultural activity in the cost statement and thus calculate net profit from the income statement.**		**4**	**3**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**To determine the results of agricultural crop activity, three accounts are opened: a crop account, a crop storage account, and a crop**		**4**	**4**

		sales account.			
Daily preparation, daily, oral, monthly, and written exams	My presence	To determine the results of agricultural crop activity, three accounts are opened: a crop account, a crop storage account, and a crop sales account.		4	5
First semester exam and exam question solutions	My presence	Determining the profitability of fruit tree activity in orchards involves opening an orchard account that includes all capital expenditures, and an orchard expenses and revenues account that includes all revenue expenditures, as well as determining the profitability of by-product activity.		4	6
Daily preparation, daily, oral, monthly, and written exams	My presence	Determining the profitability of fruit tree activity in orchards involves opening an orchard account that includes all capital expenditures, and an orchard expenses and revenues account that includes all revenue expenditures, as well as determining the profitability of by-product activity.		4	7
Daily preparation, daily, oral, monthly, and written exams	My presence	Determining the profitability of fruit tree activity in orchards involves opening an orchard account that includes all capital expenditures, and an orchard expenses and revenues account that includes all revenue expenditures, as well as determining the profitability of by-product activity.		4	8
Daily preparation, daily, oral, monthly, and written exams	My presence	Identifying the different types of livestock: breeding livestock, fattening livestock, working		4	9

		livestock, and dairy livestock.			
Second semester exam and exam question solutions	**My presence**	**Identifying the different types of livestock: breeding livestock, fattening livestock, working livestock, and dairy livestock.**		**4**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Identifying the different types of livestock: breeding livestock, fattening livestock, working livestock, and dairy livestock.**		**4**	**11**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Identifying the different types of livestock: breeding livestock, fattening livestock, working livestock, and dairy livestock.**		**4**	**12**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Identifying the different types of livestock: breeding livestock, fattening livestock, working livestock, and dairy livestock.**		**4**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Understanding the revenue and expense statements for production departments, as well as the financial statements.**		**4**	**14**
Third semester exam and exam question solutions	**My presence**	**Understanding the revenue and expense statements for production departments, as well as the financial statements.**		**4**	**15**

11. Course Evaluation	
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.	
12. Learning and teaching resources	
Specialized Accounting Book Project Prof. Dr. Saddam Mohammed Mahmoud Prof. Dr. Ali Ibrahim Hussein	Required textbooks (methodology, if applicable)
	Main references (sources)
	Recommended supporting books and

	references (scientific journals, reports...)
	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**

.6	**Preparing scientific frameworks/Master's and PhD degrees to provide universities and institutes with qualified teaching staff.**
.7	**Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.**

4. Program accreditation	
.8	**DoThe programIs the program accredited? And by which organization? both**

5. Other external influences	
.9	**Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research**

6. Program Structure

Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	**6**	**14**	**9.4%**	
College requirements	**10**	**27**	**18%**	
Department requirements	**40**	**109**	**72.6%**	
Summer training				
Other				

***The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum

Year / Level	Course code	Course name	Credit Hours

practical	theoretical			
2	3	Financial Accounting 1	1101 AD	First
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	

2	2	Accounting in English 2	2224 AD	
2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysis	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting 1ه in English	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting 2ه in English	2444m	
	2	International Financial	2445m	

		Reporting Standards		
	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.

- Integrity and transparency. - Quality.	- The student must believe in the principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written

tests or continuous assessment of their participation and understanding of the material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.
3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.
4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.
5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.
6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.
7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		**Requirements/Skills (if any)**	**Specialization**		**academic rank**
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Mr. Dr. Satam Saleh Hussein Mahmoud Al-Jawaani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and	accounting	Mr. Dr.Wissam Neama Hussein

			Auditing		Darwish Al-Jubouri
	angel		Finance and Auditing	accounting	or.Imad Saleh NaamaAbdul WahiddHadith
	angel		Finance and Auditing	accounting	Dr. AshrafHashim Faris Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrat	accounting	M.Ziad Mashhan Abdullah Saud

			ive and Costs		Al-Jubouri
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development

Orienting new faculty members

-1 Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations.

-2 Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations.

-3 Introduction to the university environment: A comprehensive introduction to the

university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available.

-4 Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.

-5 Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department.

-6 Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.

-7 Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

.1 Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

.2 Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.

.3 Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.

.4 Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

.5 Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

.6 Continuous Development: Ongoing feedback and support are provided to faculty members to promote continuous professional and academic development.

.7 Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.
12. Admission Criteria
-1 Centralized acceptance. -2 Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, international students). -3 Private government education -4 Accepting evening studies.
13. Key sources of information about the program
-1 University, college, and department website. -2 Priorities for establishing the department. -3 Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.
14. Program Development Plan
-1 Curriculum development. -2 Curriculum development in graduate studies. -3 Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization. -4 Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases. -5 Establishing training programs to develop students' capabilities in technical fields and information technology. -6 Organizing field visits and scientific trips for students to government institutions.

Program Skills Plan															
Learning outcomes required from the program															
Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year/Level
Q4	Part 3	Part 2	Part	B4	B3	B2	B1	A4	A3	A2	A1				

			1												
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit	**2221 AD**	

													entities		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330m**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in 1ٖEnglish	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in 2ঃEnglish	**2444m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
International auditing standards
2. Course Code /
1439 AD
3. Term/Year
First course / Fourth stage
4. Date this description was prepared
17/9/2023
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units

30 hours for two units per week	
7. Name of the course coordinator (if there is more than one, mention it)	
Name: Ashraf Hashem Fares	EmailAshrafalabdoon@tu.edu.iq
8. Course Objectives	
To introduce students to international auditing standards, given their fundamental role in shaping work policy for implementing auditing procedures, as they are considered the primary guide for them.	Course objectives
9. Teaching and learning strategies	
Encouraging students to solve problems faced by accountants by presenting problems and obstacles in a (simulation) manner that economic and governmental institutions face, and involving students in finding solutions to those obstacles and developing their mental skills.	strategy

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**A brief history of international auditing standards**		**2**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Things Introductory**		**2**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Responsibilities**		**2**	**3**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Full understanding of the facility under investigation For the process Auditing**		**2**	**4**
Daily	**My**	**Full understanding of the risks of material**		**2**	**5**

preparation, daily, oral, monthly, and written exams	**presence**	**errors**			
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Auditor's response to assessed risks**		**2**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Standards Auditing Interior**		**2**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Audit considerations relevant to an entity using a service organization**		**2**	**8**
First semester examAnd solutions to the exam questions	**My presence**	**First semester exam and exam question solutions**		**2**	**9**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Evidence Proof**		**2**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**It knocksYQ Al-TaqaddumYAccounting principles, includingYThat progressYRat for accountantYThe letter forYThe just nation And eloquentTThe samenoQah**		**2**	**11**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Benefit From the work others**		**2**	**12**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**opinion The auditor and his report**		**2**	**13**
Daily	**My**	**Special considerations**		**2**	**14**

preparation, daily, oral, monthly, and written exams	**presence**	**In the process Auditing**			
Second semester exam and exam question solutions	**My presence**	**Second semester exam and exam question solutions**		**2**	**15**

11. Course Evaluation
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.

12. Learning and teaching resources	
International Auditing Standards + Historical Data Auditing - Department of Professional and Technical Oversight and Development - Abdul Raouf Hassan Al-Anzi	Required textbooks (methodology, if applicable)
All official resources available in the college library specializing in accounting theory	Main references (sources)
Iraqi Academic Scientific Journal	Recommended supporting books and references (scientific journals, reports...)
Iraqi Legislation Base	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Description prepared on: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

auditing education and research. To realize this vision, the department seeks to

explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.
2. Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..
3. Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..
4. Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..
5. Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..
6. Preparing scientific frameworks/Master's and PhD degrees to provide universities and institutes with qualified teaching staff.
7. Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum				
Credit Hours		Course name	Course code	Year / Level
practical	theoretical			
2	3	Financial Accounting 1	1101 AD	First
	3	Principles of Business Administration	1102 AD	

	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	

2	2	Accounting in English 2	2224 AD	
2	3	Cost accounting 1	1325 AD	
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	Third
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in English1	1437 AD	
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	Fourth
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of	1442 AD	

		scientific research		
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in English 2	2444m	
	2	International Financial Reporting Standards	2445m	
	3	Accounting theory	2446 AD	
	3	Accounting Information Systems	2447 AD	
2		Graduation research project	2448 AD	
	2	English language		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable	- Communication and constructive

and have acquired the skills in how to accomplish the tasks assigned to them.	interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.
- The student must believe in the principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.	- Integrity and transparency. - Quality.
9. Teaching and learning strategies	
1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts. 2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them. 3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation. 4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it. 5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students. 6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.	

7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the material.
2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.
3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.
4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.
5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.
6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.
7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation	Requirements/Skills (if any)	Specialization	academic rank

lecturer	angel		private	general	
	angel		Finance and Auditing	accounting	Mr. Dr. Satam Saleh Hussein Mahmoud Al-Jawaani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri
	angel		Finance and Auditing	accounting	or.Imad Saleh NaamaAbdul WahiddHadith
	angel		Finance and Auditing	accounting	Dr. AshrafHashim Faris Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	A.M.D.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai

	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrative and Costs	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Finance and Auditing	accounting	M.M. Marwan Faisal Ghazi
	angel		Finance and Auditing	accounting	M.M. Abdulkhaliq Zahir Abdulkhaliq

Professional Development
Orienting new faculty members
1. Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. 2. Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations. 3. Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available. 4. Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance. 5. Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department. 6. Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct. 7. Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.
Professional development of faculty members
8. Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program. 9. Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources. 10. Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training

courses, and providing appropriate educational resources.

11. Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

12. Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

13. Continuous Development: Ongoing feedback and support are provided to faculty members to promote continuous professional and academic development.

14. Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.

12. Admission Criteria

1- Centralized acceptance.

2- Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, international students).

3- Private government education

4- Accepting evening studies.

13. Key sources of information about the program

1- University, college, and department website.

2- Priorities for establishing the department.

3- Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.

14. Program Development Plan

1- Curriculum development.

2- Curriculum development in graduate studies.

3- Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization.

4- Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases.

Establishing training programs to develop students' capabilities in technical fields and information technology. -5

Organizing field visits and scientific trips for students to government institutions. -6

Program Skills Plan															
Learning outcomes required from the program															
Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year/Level
Q4	Part 3	Part 2	Part 1	B 4	B 3	B 2	B1	A 4	A 3	A 2	A1				
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English 1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English 2	**2444m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
Managerial Accounting in English 1
2. Course Code /

1440 AD
3. Term/Year
First course / Fourth stage
4. Date this description was prepared
17/9/2025
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units
60 hours, 4 units
7. Name of the course coordinator (if there is more than one, mention it)
Name: M.M. Abdulkhaliq Zahir Abdulkhaliq Email@tu.edu.iq abd.alsadon
8. Course Objectives

Course objectives	• Introducing the concept and objectives of managerial accounting. • Introducing the concepts and behavior of costs • Analyzing the relationship between cost, volume, and profit. • To enable the student to use the analytical and planning tools necessary for making administrative decisions
9. Teaching and learning strategies	
strategy	-that He is able Graduate from to organize Knowledge Information and retain In it in His memory Preliminary For use Functionally in the future. that He is able Graduate from collection greater amount maybe from Understanding and comprehension when He received it from information and skills So that He is

able in the end from Marketing it and return Its production In his style private. -that He is able from analysis Results and return Employing it To solve Problems and that He owns mentality analyst according to data Scientific existing on style thinking Research Scientific.	

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Introduction to Management Accounting	Understanding and comprehending the concepts and development of management accounting	**5**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Cost Concepts and Cost Behavior	Understanding the accounting and economic perspective on cost concepts	**5**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Cost Concepts and Cost Behavior	Understanding and perceiving cost behavior patterns in relation to activity volume (variable, fixed, mixed, graded).	**5**	**3**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Cost Concepts and Cost Behavior	Understanding and comprehending the methods of separating mixed costs into their two parts (fixed and variable).	**5**	**4**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Cost Concepts and Cost Behavior	Understanding and analyzing cost behavior from an economic perspective, cost structure	**5**	**5**
First semester exam and exam question solutions	**My presence**	Introduction to Management Accounting & Cost Concepts and Cost Behavior	First exam	**5**	**6**

Daily preparation, daily, oral, monthly, and written exams	**My presence**	Cost/Size/Profit Relationship Analysis	Understanding the concept of the break-even point and its accounting assumptions	**5**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Cost/Size/Profit Relationship Analysis	Understanding the managerial uses of the cost/volume/profit relationship.	**5**	**8**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Cost/Size/Profit Relationship Analysis	Understanding and comprehending break-even analysis in the context of multiple products.	**5**	**9**
Second semester exam and exam question solutions	**My presence**	Cost/Size/Profit Relationship Analysis	Second exam	**5**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Relevant costs and special decisions	Identifying short-term, non-routine administrative decisions: decision regarding special orders, in-house manufacturing, or overseas purchasing.	**5**	**11**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Relevant costs and special decisions	Understanding and being aware of the decision to add or remove a product or product line.	**5**	**12**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Relevant costs and special decisions	Understanding and being aware of the decision to sell the product at a certain point or to continue manufacturing it.	**5**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Relevant costs and special decisions	Understanding and comprehending the decision to allocate scarce resources.	**5**	**14**
Third semester exam and exam question solutions	**My presence**	Third semester exam for reviewing the material	Basic assessment as well as preparation for the final exam	**5**	**15**

11. Course Evaluation

The distribution of the grade out of 100 according to

30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.	
12. Learning and teaching resources	
Mahmoud,Saddam Mohammed;Hussein,on Ibrahim,project book,Management Accounting,university Tikrit-college Administration And the economy.	Required textbooks (methodology, if applicable)
Blocher, Edward J.; Stout, David E.; Juras, Paul E. & Cokins, Gary, (2019), Cost Management: A Strategic Emphasis., 8th Edition, The McGraw-Hill Education, USA. Horngren, Charles T.; Datar, Srikant M. & Rajan, Madhav V., (2015), Cost Accounting: A Managerial Emphasis, 15th Edition, Pearson Education, Inc., New Jersey, USA.	Main references (sources)
Tikrit Journal of Administrative and Economic Sciences, Tikrit University/Iraq **Journal of Accounting Thought/Ain Shams University/Egypt** **magazine (Accounting Review)**	Recommended supporting books and references (scientific journals, reports...)
1. a base Data Ebisco (http://search.ebscohost.com) 2. Base Data Procrustes For the leagues And the messages Scientific (http://search.proquest.com) 3. (Springer International Publishing) 4. (John Wiley & Sons) 5. (Taylor & Francis Online) 6. (Elsevier) 7. (American Accounting Association) 8.Sage Publications) 9. (Emerald Group Publishing) 10.SSRN)	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting updates to serve the academic progress of the department..**

.6 Preparing scientific frameworks/Master's and PhD degrees to provide universities and institutes with qualified teaching staff.
.7 Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum			
Year / Level	Course code	Course name	Credit Hours

practical	theoretical			
2	3	Financial Accounting 1	1101 AD	First
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations research in English	2223 AD	

2	2	Accounting in English 2	2224 AD	
2	3	Cost accounting 1	1325 AD	Third
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishً1	1437 AD	Fourth
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in Englishً2	2444m	
	2	International Financial	2445m	

		Reporting Standards		
	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its needs.

- Integrity and transparency. - Quality.	- The student must believe in the principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student performance during lessons, lectures, and workshops, whether through written

tests or continuous assessment of their participation and understanding of the material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.
3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.
4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.
5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.
6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.
7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		**Requirements/Skills (if any)**	**Specialization**		**academic rank**
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Prof. Dr. Sattam Saleh Hussein Mahmoud Al-Jawani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud
	angel		Finance and	accounting	Mr. Dr.Wissam Neama Hussein

			Auditing		Darwish Al-Jubouri
	angel		Finance and Auditing	accounting	or.Emad Saleh Nema Abdulwahed Al-Hadithi
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ashraf Hashem Fares Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi
	angel		Administrat	accounting	M.Ziad Mashhan Abdullah Saud

			ive and Costs		Al-Jubouri
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	M. Abdullah Hussein Jamil Al-Jubouri
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development
Orienting new faculty members
1- Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. 2- Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their

needs and specializations.

-3 Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available.

-4 Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.

-5 Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department.

-6 Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.

-7 Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

.1 Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.

.2 Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.

.3 Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.

.4 Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.

.5 Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.

.6 Continuous Development: Ongoing feedback and support are provided to faculty members to promote ongoing professional and academic development. .7 Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.
12. Admission Criteria
-1 Centralized acceptance. -2 Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students). -3 Private government education -4 Accepting evening studies.
13. Key sources of information about the program
-1 University, college, and department website. -2 Priorities for establishing the department. -3 Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.
14. Program Development Plan
-1 Curriculum development. -2 Curriculum development in graduate studies. -3 Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization. -4 Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases. -5 Establishing training programs to develop students' capabilities in technical fields and information technology. -6 Organizing field visits and scientific trips for students to government institutions.

Program Skills Plan						
Learning outcomes required from the program						
Values	Skills	Knowledge	**Essential or**	**Course Name**	**Course**	Year/Level

Q4	Part 3	Part 2	Part 1	B 4	B 3	B 2	B1	A 4	A 3	A 2	A1	optional		code	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for	**2221**	

													non-profit entities	**AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 2	**2443 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English 2	**2444 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
International Accounting
2. Course Code /
1441 AD
3. Term/Year
First course / Fourth stage
4. Date this description was prepared
17\9\2025
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units
30 hours for 2 units per week

7. Name of the course coordinator (if there is more than one, mention it)	
Name: Muthanna Rokan Jassim Email:Muthana.R.52@tu.edu.iq	
8. Course Objectives	
To teach students and help them acquire skills in international accounting, to identify the most important accounting concepts, and to learn about measurement and disclosure methods, accounting methods and treatments for multinational companies, subsidiaries, holding companies, departments and branches, and how to prepare consolidated financial statements, and how to recognize currency exchange rate fluctuations and other issues related to transactions at the international level.	Course objectives
9. Teaching and learning strategies	
Encouraging students to solve the problems faced by accountants by presenting problems and obstacles in a (simulation) manner that are faced by companies that operate at the international level, and involving students in how to find solutions to those obstacles and develop their mental skills.	strategy

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**International Accounting and International Business**		**5**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**The impact of varying environmental variables on accounting**		**5**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Accounting classifications and financial reporting systems**		**5**	**3**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**International Accounting Consensus**		**5**	**4**
Daily	**My**	**International accounting**		**5**	**5**

preparation, daily, oral, monthly, and written exams	**presence**	**organizations and publications of the International Accounting Standards Board**			
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Accounting for foreign currency transactions - exchange principles**		**5**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Accounting for foreign currency transactions - Foreign currency transactions**		**5**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**First semester exam and solutions to the questions**		**5**	**8**
First semester examAnd solutions to exam questions	**My presence**	**Translation of financial statements prepared in foreign currency– Current/Non-Current Method**		**5**	**9**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Translation of financial statements prepared in foreign currency– Cash/Non-cash method**		**5**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Translation of financial statements prepared in foreign currency– Temporary method/current rate**		**5**	**11**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Accounting for changes in the general price level - the impact of inflation on companies**		**5**	**12**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	**Accounting for changes in the annual price level - alternatives to accounting measurement**		**5**	**13**
Daily	**My**	**Hedge accounting**		**5**	**14**

preparation, daily, oral, monthly, and written exams	**presence**				
Second semester exam and exam question solutions	**My presence**	**Second semester exam and solutions to the questions**		**5**	**15**

11. Course Evaluation	
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.	
12. Learning and teaching resources	
Abdulqader, Mohsen Babqi, (2013), International Accounting, University of Science and Technology, Sana'a.	Required textbooks (methodology, if applicable)
All official resources available in the college library specializing in international accounting	Main references (sources)
Iraqi Academic Scientific Journal	Recommended supporting books and references (scientific journals, reports...)
	Electronic references, websites

Translated from Arabic to English - www.onlinedoctranslator.com

Academic Program Description Template

University Name: UniversityTikrit

College/Institute: CollegeManagement and Economics

Scientific Department: DepartmentAccounting

Name of academic or professional program:Accounting Department

Final Certificate Name: Bachelor'sAccounting Sciences

Study system:Course system

Date the description was prepared: 1/9/2025

Date the file was filled out: 1/9/2025

التوقيع:

اسم رئيس القسم: ا.م.د. مثنى روكان جاسم

التاريخ:2025/9/1

التوقيع:

اسم المعاون العلمي: ا.م.د. خطاب عمران صالح

التاريخ:2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: خلدون عبد الله خلف

التوقيع

المدرس المساعد
خلدون عبد الله خليف
مدير شعبة ضمان الجودة

التاريخ 2025/9/1

مصادقة السيد العميد

1. Program Vision

1. Program Vision

The Accounting Department aspires to be a leading scientific institution at the university in achieving excellence in academic and professional accounting and auditing education and research. To realize this vision, the department seeks to explore areas of development. The scientific and cognitive aspects of accounting sciences and their alignment with international accounting education standards to ensure quality and a high academic level, as well as encouraging creative scientific research and striving to provide its requirements, to meet all needs The community is supplied with skilled graduates with high capabilities to work and excel in various fields of accounting and auditing..

2. Program Message

Providing specialized accounting education opportunities for students in the department, qualifying them scientifically and practically, and raising the level Research and its investment in serving the community.

3. Program Objectives

The department's objectives include the following::

1. **Providing the initial educational requirements for a number of qualified graduates capable of performing their duties efficiently and effectively.**
2. **Enhancing field research by encouraging applied research and delving into fieldwork problems. The accountant aims to actively contribute to finding solutions to these problems..**
3. **Contributing to serving the local community by working to find sound and appropriate solutions to their accounting problems..**
4. **Building an accounting culture among graduates of the department enables them to move with greater freedom in the fields of accounting..**
5. **Keeping pace with scientific developments and following up on accounting**

updates to serve the academic progress of the department..
.6 Preparing scientific frameworks/Master's and PhD degrees to provide universities and institutes with qualified teaching staff.
.7 Organizing seminars, workshops, and conferences in the field of specialization to discuss contemporary topics or problems. From realitymlY.

4. Program accreditation
.8 DoThe programIs the program accredited? And by which organization? both

5. Other external influences
.9 Is there a sponsor? Forprogram? Yes, the Ministry of Higher Education and Scientific Research

6. Program Structure				
Program structure	Number of courses	Study unit	Percentage	comments
Institutional requirements	6	14	9.4%	
College requirements	10	27	18%	
Department requirements	40	109	72.6%	
Summer training				
Other				

*The notes may include whether the course is core or elective.

7. Program Description / Accounting Department Curriculum

Credit Hours		Course name	Course code	Year / Level
practical	theoretical			
2	3	Financial Accounting 1	1101 AD	First
	3	Principles of Business Administration	1102 AD	
	2	Principles of Economics	1103 AD	
2	2	Computer 1	1104 AD	
	2	Arabic	1105 AD	
2	3	Financial Accounting 2	2106 AD	
	3	General Mathematics	2107 AD	
	3	Principles of Statistics	2108 AD	
	2	Computer 2	2109 AD	
	2	Accounting readings and correspondence	2110 AD	
	2	Human rights and democracy	2111 AD	
	2	English language		
2	3	Intermediate Accounting 1	1212 AD	Second
2	2	Government Accounting 1	1213 AD	
2	2	Accounting in English 1	1214 AD	
	3	Marketing and e-commerce	1215 AD	
	2	Business Law	1216 AD	
2	2	Computerized accounting applications	1217 AD	
	2	General Mathematics	1218 AD	
	2	English language		
	2	Ba'athist crimes in Iraq		
2	3	Intermediate Accounting 2	2219 AD	
2	2	Government accounting	2220 AD	
	3	Accounting for non-profit entities	2221 AD	
	2	Public finance	2222 AD	
	3	Accounting operations	2223 AD	

		research in English		
2	2	Accounting in English 2	2224 AD	
2	3	Cost accounting 1	1325 AD	
2	3	Corporate accounting	1326 AD	
	3	Unified accounting system1	1327 AD	
	3	Tax accounting	1328 AD	
2	2	Financial statement analysisE	1329 AD	
2	2	Accounting for financial institutions	1330m	
2	3	Advanced Financial Accounting	2331 AD	Third
2	2	Natural resource accounting	2332 AD	
	3	Unified Accounting System 2	2333 AD	
2	3	Cost accounting 2	2334 AD	
	3	Auditing and control	2335 AD	
4		Accounting training	2336 AD	
	2	English language		
2	3	Advanced Cost Accounting in Englishð1	1437 AD	
2	3	Specialized accounting systems	1438 AD	
	2	International auditing standards	1439 AD	
2	3	Managerial Accounting in English 1	1440 AD	Fourth
	2	International accounting	1441 AD	
	2	Methods and ethics of scientific research	1442 AD	
2	3	Managerial Accounting in English 2	2443 AD	
2	3	Advanced Cost Accounting in Englishð2	2444m	

	2	**International Financial Reporting Standards**	**2445m**	
	3	**Accounting theory**	**2446 AD**	
	3	**Accounting Information Systems**	**2447 AD**	
2		**Graduation research project**	**2448 AD**	
	2	**English language**		

8. Expected learning outcomes of the program	
Knowledge	
- The ability of the department's graduates to develop their accounting and knowledge skills and achieve leadership in providing accounting, control and auditing information.	- Providing leading staff in the field of accounting and auditing. - Spreading knowledge in economic units and government institutions in a way that fulfills the aspirations of society.
Skills	
- Graduates of the accounting department possess the ability to think, solve problems, and manage time.	- Developing and supporting the spirit of creativity, innovation, and leadership. - Creating an open environment for cultural and intellectual exchange.
- Our output should be knowledgeable and have acquired the skills in how to accomplish the tasks assigned to them.	- Communication and constructive interaction with stakeholders.
Values	
- Adherence to professional ethics and the ability to demonstrate high professional competence.	- Establishing social and moral responsibility. - Serving the community and meeting its

needs.	
- Integrity and transparency. - Quality.	- The student must believe in the principles of integrity and transparency, and have the ability to apply accounting, control and auditing concepts in the workplace.

9. Teaching and learning strategies

1. Active learning: Encouraging students' active participation in learning processes, such as discussions, group activities, and problem-solving, to enhance their deep understanding of mathematical concepts.
2. Cooperative learning: Encouraging students to work together in small groups to solve problemsrelated to their studiesSharing ideas contributes to enhancing interaction and knowledge exchange among them.
3. Using technology: Utilizing technology to provide interactive educational tools such as computer programs and online materials to enhance student understanding and motivation.
4. Problem-based learning: presenting specific problems and motivating students to think critically and use skillsAccountingTo solve it.
5. Multiple teaching strategies: Providing a variety of teaching strategies, such as interactive lectures, practical lessons and practical exercises, to meet the diverse needs of students.
6. Enhancing thinkingAccountantEncouraging students to develop thinking skillsAccountantSuch as analysis, planning, and conclusion, by presenting stimulating questions and applied problems.
7. Providing immediate feedback: Providing mechanisms to give students immediate feedback on their performance and understanding of concepts.AccountingWhether through periodic assessments or direct interaction with the teacher.

10. Assessment Methods

1. Classroom performance assessment: This includes evaluating student

performance during lessons, lectures, and workshops, whether through written tests or continuous assessment of their participation and understanding of the material.

2. Participation in discussions and activities: The extent of student participation in classroom discussions, group activities, and individual projects can be assessed to evaluate their understanding and interaction with the material.

3. Tests and assignments: Students may be given regular tests and assessment assignments to evaluate their problem-solving skills.Related to their field of expertiseAnd their understanding of the concepts presented.

4. Evaluating research participation: The extent of student participation in research activities and scientific projects can be assessed, and an evaluation can be provided of their presentation style, analysis of results, and conclusions.

5. Assessment of practical performance: Students can be assessed in practical performance throughVisitsThe process and participation in practical activities.

6. Assessment of external participation: This includes assessing the extent of student participation in external activities such as conferences, seminars, and sports competitions.

7. Assessment of personal and professional development: Students' personal, professional, and academic development can be assessed during their participation in the faculty mentoring program.

11. Faculty

Faculty members

Faculty preparation		**Requirements/Skills (if any)**	**Specialization**		**academic rank**
lecturer	**angel**		**private**	**general**	
	angel		Finance and Auditing	accounting	Prof. Dr. Sattam Saleh Hussein Mahmoud Al-Jawani
	angel		Finance and Auditing	accounting	Mr. Dr.Ali Ibrahim Hussein Fares Al-Kasab
	angel		Finance and Auditing	accounting	Prof. Dr. Saddam Mohammed Mahmoud

	angel		Finance and Auditing	accounting	Mr. Dr.Wissam Neama Hussein Darwish Al-Jubouri
	angel		Finance and Auditing	accounting	or.Emad Saleh Nema Abdulwahed Al-Hadithi
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ashraf Hashem Fares Abdoun Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Muthanna Rokan Jassim Mohammed Al-Jubouri
	angel		Cost and administration	accounting	Dr. A.M.D.Laith Naaman Hassoun Ali Al-Karai
	angel		Finance and Auditing	accounting	Dr. A.M.D.Saeb Salem Mohammed Hamad Al-Jubouri
	angel		Financial accounting	accounting	Dr. A.M.D.Mizban Muhammad Farhan Issa Al-Jubouri
	angel		Finance and Auditing	accounting	Dr. A.M.D.Ahmed Jassim Hamid Abdul Rahman Al-Janabi
	angel		Calculators	Calculators	Dr. A.M.D.Qusay Aboudi Ali Mohammed Al-Janabi
	angel		Accounting Information Systems	accounting	M.D.Ayad Dakhil Salim Khalifa Al-Jubouri
	angel		Finance and Auditing	accounting	or.Asmaa Numan Jassim Mahmoud Al-Nasiri
	angel		Financial accounting	accounting	or.Afaq Dhunoun Ibrahim Ali Al-Bu Badri
	angel		Cost and administration	accounting	or.Mohammed Abdulkarim Hussein Saeed Al-Tai
	angel		Finance and Auditing	accounting	M.Ammar Taha Yassin Saleh Al-Jubouri
	angel		Finance and Auditing	accounting	M.Saad Alwan Muhaymid Maarouf Al-Jubouri
	angel		Financial Management	business management	M.Mohammed Fakhri Mohammed Hussein Al-Obaidi

	angel		Administrative and Costs	accounting	M.Ziad Mashhan Abdullah Saud Al-Jubouri
	angel		Finance and Auditing	Accounting	M.Basem Rashid Ali Ahmed Al-Khazraji
	angel		Finance and Auditing	accounting	millimeter.Mohammed Ahmed Dhiab Alawi Al-Jumaili
	angel		Finance and Auditing	accounting	millimeter.Samir Emad Shaaban Hajem Al-Nasiri
	angel		Finance and Auditing	accounting	millimeter.Alaa Ghaleb Ali Helan Al-Hadithi
	angel		Finance and Auditing	accounting	millimeter.Yasser Fouad Taha Saleh Al-Tikriti
	angel		Finance and Auditing	accounting	millimeter.Ali Karim Salman Abdul Rahim Al-Douri
	angel		Finance and Auditing	accounting	millimeter.Ihsan Fadhil Muhammad Jassim Al-Hababi
	angel		Cost and administration	accounting	millimeter.Taha Azzawi Muhammad Ali Al-Ajili
	angel		business management	business management	millimeter.Walid Daham Abd
	angel		Political systems	Political Science	millimeter.Abdulrahman Najm Abdullah Gharbi Al-Dawri

Professional Development
Orienting new faculty members
1. Determining the needs of the university and the department: The needs of the university and the department are determined in terms of the required teaching staff and preferred specializations. 2. Orientation Program Preparation: Customized orientation programs are designed targeting new members, visitors, full-time and part-time members based on their needs and specializations.

3. Introduction to the university environment: A comprehensive introduction to the university and department is provided.AccountingIncludingAbout the departmentAnd the visionThe messageThe objectives and services available.
4. Providing support resources: New members are provided with the necessary resources and support, including training courses, workshops, and technical assistance.
5. Academic orientation: New members are given orientation regarding the curriculum, research areas, and teaching methods used in the department.
6. Administrative orientation: New members are briefed on administrative procedures, responsibilities, university policies and rules of conduct.
7. Ongoing support: Ongoing support is provided to new, visiting, full-time and part-time faculty members through consultations, workshops and periodic evaluations.

Professional development of faculty members

8. Identifying needs and setting goals: Faculty needs are identified through surveys and performance evaluations, and then specific goals are set to be achieved within the framework of the program.
9. Designing the development program: Based on the identified needs and objectives, a comprehensive development program is designed that includes a range of activities, training courses, workshops, and educational resources.
10. Program Implementation: The development program is implemented in a regular and organized manner, including organizing workshops, conducting training courses, and providing appropriate educational resources.
11. Using effective teaching strategies: Faculty members learn to use and apply modern and effective teaching strategies, such as cooperative learning, active learning, and educational technology.
12. Evaluating learning outcomes: The effectiveness of the development program is evaluated by assessing the learning outcomes of faculty members, such as increased knowledge, teaching skills, and interaction with students.
13. Continuous Development: Ongoing feedback and support are provided to faculty

members to promote ongoing professional and academic development.

14. Participation in research and scientific publication: Faculty members are encouraged to participate in scientific research and publish the results in prestigious academic journals, which enhances their academic standing and contributes to the development of knowledge in their fields.

12. Admission Criteria

1- Centralized acceptance.

2- Acceptance of exceptions (relatives of martyrs, children of faculty members, distinguished employees, top students in institutes, expatriate students).

3- Private government education

4- Accepting evening studies.

13. Key sources of information about the program

1- University, college, and department website.

2- Priorities for establishing the department.

3- Project to develop and update the curricula of the Colleges of Management and Economics in Iraqi universities for the year 2017.

14. Program Development Plan

1- Curriculum development.

2- Curriculum development in graduate studies.

3- Developing teaching and administrative staff through courses, seminars and workshops in areas of specialization.

4- Supporting scientific research efforts by encouraging faculty members to publish, especially in international databases.

5- Establishing training programs to develop students' capabilities in technical fields and information technology.

6- Organizing field visits and scientific trips for students to government institutions.

Program Skills Plan

Learning outcomes required from the program

Values					Skills				Knowledge			**Essential or optional**	**Course Name**	**Course code**	Year/Level
Q4	Pa	Pa	P	B	B	B	B1	A	A	A	A1				

	rt 3	rt 2	a rt 1	4	3	2		4	3	2					
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 1	**1101 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Business Administration	**1102 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Economics	**1103 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 1	**1104 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Arabic	**1105 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial Accounting 2	**2106 AD**	**First year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**2107 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Principles of Statistics	**2108 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computer 2	**2109 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting readings and correspondence	**2110 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Human rights and democracy	**2111 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 1	**1212 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government Accounting 1	**1213 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 1	**1214 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Marketing and e-commerce	**1215 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Business Law	**1216 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Computerized accounting applications	**1217 AD**	**Second year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		General Mathematics	**1218 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Ba'athist crimes in Iraq		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Intermediate Accounting 2	**2219 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Government accounting	**2220 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for non-profit entities	**2221 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Public finance	**2222 AD**	

✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting operations research in English	**2223 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting in English 2	**2224 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 1	**1325 AD**	**Third year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Corporate accounting	**1326 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified accounting system1	**1327 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Tax accounting	**1328 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Financial statement analysisE	**1329 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting for financial institutions	**1330 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Financial Accounting	**2331 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Natural resource accounting	**2332 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Unified Accounting System 2	**2333 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Cost accounting 2	**2334 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Auditing and control	**2335 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting training	**2336 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English1	**1437 AD**	**Fourth year**
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Specialized accounting systems	**1438 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International auditing standards	**1439 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in English 1	**1440 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International accounting	**1441 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Methods and ethics of scientific research	**1442 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Managerial Accounting in	**2443 AD**	

													English 2		
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Advanced Cost Accounting in English 2	**2444 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		International Financial Reporting Standards	**2445 m**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting theory	**2446 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Accounting Information Systems	**2447 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		Graduation research project	**2448 AD**	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		English language		

Please check the boxes corresponding to the individual learning outcomes from the program that are being assessed.

Course description template

1. Course Name/
Methods and ethics of scientific research
2. Course Code /
1442 AD
3. Term/Year
First course / Fourth stage
4. Date this description was prepared
17\9\2023
5. Available attendance formats
Student attendance
6. Total number of study hours / Total number of units
30 hours for 2 units per week
7. Name of the course coordinator (if there is more than one, mention it)
Name: Satam Saleh Hussein Email: satam.hussein@tu.edu.iq
8. Course Objectives

Course objectives	1. Definition Scientific research 2. DefinitionScientific research methods 3. DefinitionResearch ethics 4. DefinitionHow to write a scientific research methodology 5. DefinitionBy way of verifying sources
9. Teaching and learning strategies	
strategy	1. to understandThe mechanism of writing scientific research 2. knowledgeEthical aspects of scientific research 3. knowledgeMethods of verifying sources in scientific research 4. knowledgeScientific research methods

10. Course Structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Science and the goals of science		**2**	**1**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Scientific research methods		**2**	**2**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Characteristics of scientific thinking		**2**	**3**
Daily preparation, daily, oral,	**My presence**	Prepared by the researcher		**2**	**4**

monthly, and written exams					
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Steps of the scientific method		**2**	**5**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Previous studies and research		**2**	**6**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Accessing and generalizing the results		**2**	**7**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Research presentation style		**2**	**8**
First semester examAnd solutions to the exam questions	**My presence**	Uses of tables and figures		**2**	**9**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Documenting scientific research		**2**	**10**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Statistical methods		**2**	**11**
Daily preparation, daily, oral,	**My presence**	Components of scientific research		**2**	**12**

monthly, and written exams					
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Scientific research evaluation criteria		**2**	**13**
Daily preparation, daily, oral, monthly, and written exams	**My presence**	Standards for planning scientific research procedures		**2**	**14**
Second semester exam and exam question solutions	**My presence**	List of sources		**2**	**15**

11. Course Evaluation
The distribution of the grade out of 100 according to 30 marks, consisting of tasks assigned to the student such as daily preparation, daily, oral, monthly, and written exams, and reports. 70 marks, which is the final exam for the course.

12. Learning and teaching resources	
Lectures prepared by the professor	Required textbooks (methodology, if applicable)
All official resources available in the college library in the field of scientific research	Main references (sources)
All scientific journals available in the college library specializing in accounting	Recommended supporting books and references (scientific journals, reports...)
All online electronic resources specializing in accounting	Electronic references, websites