

Course Description Form

1. Course name	
Operations research AccountingE	
2. Course code	
HUACCD011023	
3. Chapter/Year	
Second course / 2025	
4. Date of preparation of this description	
2025-2024/3/8	
5. Available attendance forms	
My presence	
6. Number of study hours (total) / Number of units (total)	
hours / 39 units 52	
7. Name of the course administrator (if more than one name is mentioned)	
:the name : M.M. Marwa Jabbar Kazim Email marwa90791@gmail.com	
8. Course objectives	
The study of accounting operations research aims to achieve several main :objectives, including Improving Efficiency: .1 Operations research aims to improve the efficiency of accounting systems by analyzing current procedures	Subject objectives

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and processes and identifying
.weaknesses

Model Development: Helps .2
develop new accounting
models or improve existing
models to meet changing
.business needs

Decision Making: Provides .3
tools and techniques for
analyzing financial data,
helping management make
informed decisions based on
.accurate information

Reducing costs: By .4
improving processes, costs
associated with accounting
operations can be reduced
.and profitability increased

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9. Teaching and learning strategies

1. **Using interactive lessons:** Lessons can be delivered using
interactive methods such as discussions, group discussions, and

Strategy

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interactive exercises, to increase student engagement and motivate them to think critically and apply concepts.

2. **Use of real-world examples:** Practical examples and accounting operations research can applications related to the subject of through class lessons, which helps students understand how be provided to apply accounting concepts.

3. **Solving practical cases:** Specific case studies and practical problems related to the solutions provided by accounting operations research for industries can be used , which enables students to apply theoretical concepts in solving practical problems.

4. **Field visits and workshops:** Field visits can be organized to facilities operating in specific natural industries, in addition to organizing interactive workshops to teach accounting concepts related to these industries.

5. **Problem-based learning:** Specific accounting problems related to natural accounting sources can be provided for students to solve, which enhances critical thinking skills and application of concepts to reality.

10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
	My presence	Linear Programming : Legal Form and Standard Form		3	1
	My presence	Binary (opposite) model		3	2
	My presence	Solve the problem in binary way		3	3
	My presence	Allocation Model: Formulating the		3	4

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		Mathematical Approach to Allocation			
	My presence	Solve the model by complete .counting method		3	5
	My presence	Solve the model in Hungarian way		3	6
	My presence	Monthly exam			7
	My presence	Transportation problem solved using northwest corner method		3	8
	My presence	Solution using least cost method		3	9
	My presence	Solution using Vogel's method		3	10
	My presence	Business Networks : Preparing a Network Diagram		3	11
	My presence	Critical path solution		3	12
	My presence	PERT solution		3	13
	My presence	Theory : Car or ? Advantage		3	14
	My presence	Second exam			15

11. Course Evaluation

The grade is distributed over 30 monthly exams, 10 daily assessments, and 60 . semester exams

12. Learning and teaching resources

	Recommended supporting books and references (scientific journals, (.reports, etc
	Electronic references, websites

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