

اسم الجامعة: جامعة الحلة

الكلية / المعهد: كلية الإدارة والاقتصاد

القسم العلمي: قسم المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس المحاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي

تاريخ اعداد الوصف: 3/4/2026

تاريخ ملء الملف: 3/4/2026

التوقيع: 
اسم المعاون العلمي: أ. م. د. ياسين اسد مهنا
التاريخ: 3/4/2026

التوقيع: 
اسم رئيس القسم: م. م. ساره كريم ابراهيم
التاريخ: 3/4/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي
اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. ساره كريم ابراهيم

التاريخ: 3/4/2026
التوقيع: 



مصادقة السيد العميد
أ. د. حسين ديكان درويش



Course Description Form

1. Course name	
Tax accounting	
2. Course code	
HACC73104	
3. Chapter/Year	
First course / 2025	
4. Date of preparation of this description	
2025\9\21	
5. Available attendance forms	
My presence	
6. Number of study hours (total) / Number of units (total)	
3/3	
7. Name of the course administrator (if more than one name is mentioned)	
:Name: Shimaa Abbas Abdel E-mailshimaaabbasgmaico;m	
8. Course objectives	
. tax returns .Product prices including getting the final result at the end The right financial decision is made by tracking the net profit of the company, thus making the right decision about reaching .accuracy Review taxes related to the tax amount as well as any accounts . or calculations	Subject objectives
9. Teaching and learning strategies	
	Strategy

10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
		,The concept of tax ,its objectives, rules legal basis, types and ,tax structure In Iraq taxes are divided according to their .price and type		2	1
		Tax evasion, its causes, methods of treatment, tax avoidance and double taxation And its types		2	2
		The concept of tax accounting and the components of the tax system		2	3
		Different concepts of income and the concept of tax income in Iraqi tax legislation And the sources of income on which tax is imposed		2	4
		Tax scope and tax year		2	5
		Permissions and exemptions		2	6
		taxable income and taxable event		2	7
		Expenses that must) be deducted (discounts and losses and how to treat them taxably. The		2	8

		first monthly exam with the solution to .the exam questions			
		First monthly exam with exam questions solved		2	9
		Real estate tax		2	10
		Tax audit procedures		2	11
		Tax on plots		2	12
		Tax audit procedures		2	13
		payroll tax		2	14
		Second monthly exam with exam questions solved		2	15

11. Course Evaluation

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

12. Learning and teaching resources

Tax Accounting by Dr. Fouad Tawfiq Yassin	Required textbooks (methodology if any)
	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references, websites