

اسم الجامعة: جامعة الحلة

الكلية/ المعهد: الإدارة والاقتصاد

القسم العلمي: المحاسبة

اسم البرنامج الأكاديمي أو المهني: بكالوريوس محاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي - مسار بولونيا

تاريخ اعداد الوصف : 23/3/2026

تاريخ ملء الملف : 23/3/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي

اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. سارة كريم ابراهيم

التاريخ: 23/3/2026

التوقيع



مصادقة السيد العميد

أ. د. حسين ديكان درويش



Course description template

Module Information			
Study material	Operations Research		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	B		Type of course
	AC2105		Subject code
	6		Study units
	48		) Capacity (hours/week
1	semester	2	Academic level
Management and Economics	College	ACC	Department code
Rajihy.yasen@hilla-unc.edu.iq	Email	Yassin Asad Muhanna	Course Professor
PhD	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
The study of accounting operations research aims to achieve several key objectives, including: 1. Improving efficiency: Operations research aims to improve the efficiency of accounting systems by analyzing current procedures and processes and identifying weaknesses. 2. Model development: Helps in developing new accounting models or improving existing models to meet changing business needs. 3. Decision-making: It provides tools and techniques for analyzing financial data, which helps management to make informed decisions based on accurate information. 4. Reducing costs: By improving processes, the costs associated with accounting operations can be reduced and profitability increased.			Course objectives
• Mathematical modeling: The student should be able to formulate administrative and financial problems (such as maximizing profits or minimizing costs) in the form of mathematical models consisting of an objective function and constraints. • Linear programming: The student should master solving linear programming problems using the graphical method for two models with two variables. • road The Simplex Method: The student should have the skill to solve models that include more than two variables using the algebraic method (the simplex method).			Learning outcomes for the subject

- Sensitivity analysis: The student should be able to explain the effect of changes in available resources or prices on the optimal solution of the mathematical model.

Encouraging active student participation in daily and homework assignments, as well as refining and expanding their accounting thinking skills, is achieved through interactive classroom activities and by considering simple experiments involving sampling activities of interest to students.

Guidelines

Learning and teaching strategies

1. **Using interactive lessons:** Lessons can be delivered using interactive methods such as discussions, group discussions, and interactive exercises, to increase student participation and motivate them to think critically and apply concepts.
2. **Using real-world examples:** Practical examples and accounting operations research can be applications related to through classroom lessons, helping students understand provided how 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 , enabling 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.

Strategies

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

Student's academic workload			
6.2	weekly study load for the student	93	Regular academic workload for the student during the semester
7.1	Irregular weekly study load for the student	107	Irregular student workload during the semester
200			The student's total academic workload during the semester

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	

6-7-10-15		5	2	Report / Laboratory	Final assessment
1-8		10	2	Midterm exam	
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	Linear programming : canonical and standard formats.
Week 2	The binary (opposite) model.
Week 3	Solving the problem using the binary method.
Week 4	Allocation model: Formulating the mathematical method for allocation.
Week 5	Solve the model using the full counting method.
Week 6	Solve the model using the Hungarian method.
Week 7	monthly exam.
Week 8	The transportation problem was solved using the Northwest Corner method.
Week 9	The solution uses the lowest cost method.
Week 10	The solution using Vogel's method.
Week11	Networks : Creating a Network Diagram.
Week12	The solution using the critical path method.
Week 13	PERT solution.

Week14	theory : The car or the advantage.
Week15	Second exam.

Study resources		
Is it available in the library?	the address	
		Required address
	Supporting books, scientific journals, and reports	Recommended titles
www.accarabcom/thebest.html		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	-A Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening

	- e Sufficient	acceptable	59-50	The work meets minimum .standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required
note:				
Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To while the mark (54.4) will be rounded up. Up to (54) . The , (55) university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.				