اسم الجامعة: جامعة الحلة

الكلية/ المعهد: الإدارة والاقتصاد

القسم العلمي: المحاسبة

اسم البرنامج الأكاديمي او 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. ساره كريم ابراهيم

التاريخ: 23/3/2026

التوقيع

مصادقة السيد العميد

أ. د. حسين ديكان درويش

Course description template

Course Information			
Study material	General Mathematics		**Study material**
theory a lecture ☒ Laboratory (practical ☐ (lesson educational ☐ seminar ☐	B		**Type of course**
	AC1103		**Subject code**
	6		**Study units**
	63		**Capacity (hours/week)**
1	semester	1	**Academic level**
Management and Economics	College	ACC	**Department code**
Rajihy.yasen@hilla-unc.edu.iq	Email	**Yassin Asad Muhanna**	**Course Professor**
Master's	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			
1. Developing analytical and logical abilities: The goal is to enable the student to think in an organized way, analyze complex financial problems, and transform them into solvable mathematical models, which is a fundamental skill for the accountant in evaluating financial data.			Course objectives

2. Mastering basic mathematical tools: Enabling the student to use functions, limits, derivatives, and integrations in the context of managerial applications, such as determiningbreak-even analysis or calculating rates of change in costs and revenues. **3. Enhancing efficiency in financial calculations: Providing the student with the necessary calculation skills to deal with matrices and determinants, which are essential in solving systems of linear equations used in cost allocation or linear programming of limited resources.** **4. Linking mathematics and accounting specialization: Bridging the gap between mathematical theory and practical application in accounting, by training the student on the applications of mathematics in simple and compound interest, discounting, and future present values, which enhances his ability to make financial decisions.** **5. Developing accuracy and integrity skills in accounting: Instilling the values of accuracy and clarity in handling numbers, as this skill is an integral part of the professional integrity required by accounting work.**	
• **Analytical application: Applying mathematical functions to solve economic and accounting problems.** • **Solving linear systems: Using matrices and determinants in processing complex accounting data.** • **Calculating changes: Using calculusto determine changes in costs and profitability (marginal analysis).** • **Mathematical modeling: Building simple mathematical models to predict financial trends.** • **Professional accuracy: Demonstrating high skills in the computational accuracy necessary to ensure the integrity of financial statements.**	Learning outcomes for the subject

• **Functions Modeling: The study of linear, quadratic, and exponential functions, and how to represent them graphically**	Guidelines

to express the relationship between costs, revenues, and production volume. • **Limits of functions and continuity: Understanding the concept of change in financial values and the impact of small changes on budgets.** • **Calculus: Using differentiation rules to calculate marginal rates (marginal cost, marginal revenue, marginal profit), which helps in analyzing cost behavior.** • **Matrices and Determinants: Processing and organizing massive accounting data into matrix tables to facilitate the solving of complex linear equation systems (such as the (allocation of indirect manufacturing costs.**	

Learning and teaching strategies	
• **Modeling - Based Learning: Converting accounting and financial problems into mathematical equations (such as the break-even point equation) to train the student in the language of numbers"".** • **Laboratory Application(Excel Application): Using ready-made software(such asExcel) to apply matrices and calculate equations, which enhances the student's technical skills required in accounting offices.** • **Collaborative Learning: Working in small groups to solve case studies" that involve comparisons between different " investment options using mathematical tools, which enhances communication and teamwork skills.** • **Flipped Classroom: Students are assigned to watch educational videos or read theoretical materials before the lecture, and the entire lecture time is dedicated to solving exercises and unraveling mathematical problems with the professor.** • **Constructive feedback: Providing short tests after each math lesson to assess students' comprehension before moving on to more complex concepts.**	Strategies

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	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Sets, real numbers, and basic operations	Week 1
Real functions: their definition, types (linear, (quadratic, exponential, logarithmic	Week 2

Applications of functions in accounting (cost (function, revenue function, profit function	Week 3
Endings and Continuity: Basic Concepts and Rules	Week 4
Differentiation: The mathematical concept and differentiation of simple functions	Week 5
Applications of differentiation in marginal analysis (marginal cost, marginal revenue)	Week 6
(Midterm Exam) First exam	Week 7
Matrices: Types of matrices and operations on them (addition, subtraction, multiplication)	Week 8
Their Propertiesand Matrix Determinants	Week 9
Solving systems of linear equations using matrices and determinants (Cramer's rule)	Week 10
Introduction to Integration: Basic Rules of Indefinite Integration	Week Eleven
Definite integration and its applications (calculating areas and cost accumulations)	Week Twelve
Financial Mathematics (1): Simple Interest and Trade Discount	Week 13
Financial Mathematics (2): Compound Interest and the Time Value of Money	Week Fourteen
Second and final exam + comprehensive review of practical projects	Week fifteen

Study resources		
Is it available in ?the library	the address	
	Principles of matrices and their applications in accounting	Required address
	Applied Mathematics in Financial Sciences	Recommended titles

https://www.pearson.com/	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)	to fail - FX	Accepted by decision	49-45	Demands for more work
	Failure -F	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) will be rounded to (55) , while (54.4) will be rounded to (54) . The university has a policy of no assistance with				

near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding .shown above