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



Academic Program Description
Al-Hilla University
College of Administration and Economics
Department of Accounting

2026-2025

University Name: Al-Hilla University

College/Institute: College of Administration and Economics

Scientific Department: Department of Accounting

Academic or Professional Program Name: Bachelor of Accounting

Final Degree Name: Bachelor's in Accounting

Academic System: Semester-based

Description Preparation Date: 3/4/2026

File Completion Date: 3/4/2026

the signature :

Scientific Assistant Name: Asst. Prof. Dr. Yassin Assad Muhanna

Date: 3/4/2026

the signature:

Head of Department Name: Lect. Sarah Karim Ibrahim

Date: 3/4/2026

The file was reviewed by the University Quality Assurance and Performance Division

nameresponsibleQuality Assurance and University Performance Division :Lect. Sara Karim Ibrahim

Date: 3/4/2026

the signature :

Dean's approval

Prof. Dr. Hussein Dekan Darwish

1. Vision

The Department of Accounting aims to be an academic and research leader in studying and analyzing economic issues, and to prep[illegible]d cadres that contribute to sustainable economic development locally and glo[illegible]

2. Program mission

The Department of Accounting seeks to p[illegible]tion that combines theoretical knowledge and practical skills, and to develop inn[illegible] contemporary economic issues, thereby contributing to sustainable development and se[illegible]community.

3. Program Objectives

-1Providing outstanding education that keeps pace with modern economic developments and meets the requirements of the labor market.

-2Preparing graduates who possess the analytical and critical skills to understand economic problems and make effective decisions.

-3Promoting scientific research in the fields of national and international economics and providing innovative scientific solutions.

-4Providing practical training opportunities for students in cooperation with economic and financial institutions.

-5Preparing qualified personnel capable of providing economic advice and preparing studies that support sustainable economic policies.

4. Program accreditation

Ministry of Higher Education and Scientific Research / College Accreditation CouncilsCollege of Management and Economics

5. External influences

Labor market - Field visits to government departments - Application

6. Program structure

comments*	percentage	Credit Hours	Number of courses	Program structure
essential		4	3	Institutional requirements
essential		6	2	College requirements
essential	48%	32	5	Department requirements
Phase three only		2	1	Summer training
				Otherwise

1. Faculty

Faculty members

Faculty preparation		Special requirements/skills (if any)		Specialization		Scientific title	Instructor's Name
lecturer	angel			private	general		
☐	√			Standard econ	economy	Mr	Hussein Dekan Darwish Badawi Al-Dulaimi
☐	√				atics	assistant professor	Yassin Asad Muhanna Hazza Al-Rajhi
☐	√				nd g nces	Assistant teacher	Sarah Karim Ibrahim Attia Al-Shabib
☐	√			Financial accounting	accounting	Assistant teacher	Mohammed Aziz Jawad Jassim Fad'am
☐	√			Financial accounting	accounting	Assistant teacher	Shaimaa Abbas Abdel-Radhi Khraifawi
☐	√			Financial accounting	accounting	Assistant teacher	Hassanein Abdel Prince Abdul Hassan Ismail
☐	√			Financial accounting	accounting	Assistant teacher	Marwa Jabbar Kadhim Nadhir Al-Khalidi
√	☐			Financial and banking sciences	Financial and banking sciences	Assistant teacher	Youssef Anwar Mohamed Hassan Mohamed Hadi
√	☐			Financial derivatives	Financial accounting	Mr.	Mohammed Mahmoud Jassim Al-Tai
√	☐			Certified Public Accountant	Financial accounting	assistant professor	Mohammed Muhsin Abdul-Ridha
√	☐			business management	business management	teacher	Ali Hussein Ahmed Al-Shafei
√	☐			Financial accounting	Financial accounting	Assistant teacher	Hashim Haider Yousef Hussein Al-Sarraf
☐	☐						
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1. Faculty							
Faculty members							
☐	☐						
☐	☐						
☐	☐						

Departmental Study PlanAccounting							
Units	Credit Hours				name The course or Course	Course code	StageStudy
	Teaching method	practical	Teaching method	theoretical			
3	application	2	Lectures	3	Cost accounting 1	HACC73101	Phase Three Chapter One
3	application	2	Lectures	3	orate	HACC73102	
3	-	-	Lectures			HACC73103	
3	-	-	Lectures		ting	HACC73104	
3	application	2	Lectures	2	Financial statement analysis	HACC73105	
3	application	2	Lectures	2	Accounting for establishments	HACC73106	
	Choose an item.		Choose an item.				
	Choose an item.		Choose an item.				
3	application	2	Lectures	3	Advanced Financial Accounting	HACC73207	Phase Three Chapter Two
3	application	2	Lectures	2	Natural resource accounting	HACC73208	
3	-	-	Lectures	3	Unified Accounting System 2	HACC73209	
3	application	2	Lectures	3	Cost accounting 2	HACC732010	
3	-	-	Lectures	3	Auditing and control	HACC732011	
2	practical	4	-	-	Accounting training	HACC732012	
3	application	2	Lectures	3	Advanced Cost Accounting in English (1)	HACC741013	The fourth trip Chapter One

3	application	2	Lectures	3	Specialized accounting systems	HACC741014	
2	-	-	Lectures	2	International auditing standards	HACC741015	
3	application	2	Lectures	3	Managerial Accounting in English (1)	HACC741016	
2	-	-	Lectures	2	International accounting	HACC741017	
2	-	-	Lectures	2	Methods and ethics of applied research	HACC741018	
3	application	2	Lectures	3	Advanced Cost Accounting in English 2	HACC742019	Phase Four Chapter Two
3	application	2	Lectures	3	...gerial ...in	HACC742020	
2	-	-	Lectures		...g ...tandards	HACC742021	
3	-	-	Lectures	3	Accounting theory	HACC742022	
3	-	-	Lectures	3	Accounting Information Systems	HACC742023	
2	-	-	Lectures	2	English language	HACC742024	
1	-	-	Lectures	1	Graduation research project	HACC742025	
67				32			

1. Expected learning outcomes of the program

Knowledge	
Methods for assessing knowledge and understanding	**Learning outcomes**

1- Periodic tests for theoretical subjects. 2- Theoretical semester exams. Final theoretical exams.	أ- **Knowledge and understanding:** 1- The student demonstrates his understanding and knowledge of the basic theories, principles, and concepts in various accounting fields. 2- The student demonstrates his knowledge and deep understanding of the processes, procedures, techniques and practices in the field of accounting and auditing. The student will be able to know, understand, and use technical knowledge..
Skills	
Methods of evaluating skillsAThinking	**Learning outcomes**
1- use Logic To assess Answer 2- Identifying errors to evaluate the answer 3- Evaluating the effectiveness of the methods adopted to solve the problem Supporting opinions with evidence.	ب- skills thinking:- • skillsIntellectualIn the accounting and financial aspects of financial and business institutions. • Skills in data analysis and statistical processing in the fields of finance and banking. Skills in auditing programs, report writing, and examining internal control systems. Knowledge of methods for evaluating financial institutions.
Statement of learning outcomes Methods for assessing practical skills: Practical skills are assessed based on individual differences among students and using methods specific to each practical subject..	ت- **Professional and practical skills:** • It qualifies students for workAs accountants and auditorsIn the fieldAccounting and auditing.
Values	
Statement of learning outcomes	**Learning outcomes**
1- sharing student in Events community outside Haram College 2- He visits community institutions and learns about the conditions of those within them. 3- Hassan to choose Titles Projects Research and the grandmother Innovation in style Present it 4- The research projects successfully passed plagiarism tests..	**1-** Developing students' abilities to share ideas. **2-** The student should be an active member of society.. **3-** The student should understand the formulation of research projects. **4-** The student should know the ethics of research writing and academic integrity..

2. Teaching and learning strategies
• Lecture • Dialogue and discussion • Cooperative learning (dividing into groups) • brainstorming • Reciprocal teaching • Lectures should be posted on the college or department website for all instructors and all course materials. • Using the display screen and audio equipment • Writing research papers and reports in English • Speaking English in class and when participating • Conducting research and experiments forAchieving the Sustainable Development Goals

3. Evaluation methods
• The direct method of asking and answering questions in the lecture • Expected and surprise daily exams • Evaluating research and assessing its writing in terms of style, expression, and spelling. • Asking questions to measure listening and attention in English • Student participation in evaluating the performance of their peers • Practical assessment tests for listening, speaking, and reading • Monthly and term exams • Final theoretical exams

Professional Development
Orienting new faculty members
• Working on diversifying classroom management and lecture delivery methods • New faculty members are subject to visits from the department head and senior faculty members during lectures. • Conducting perso[illegible] the instructor's competence and teaching skills. • Publishing rese[illegible]ls with impact factors, writing books, and participating in workshops and [illegible]
Professional development [illegible]ers
● The academic program is reviewed periodically in order to identify and fix its shortcomings. ● Annual evaluation of each unit by the head of department or the department coordinator. ● Periodic faculty reviews of the academic program. ● Establishing an external advisory body for the department that includes representatives of the student and beneficiaries of this course. ● Periodic evaluation of faculty members by the head of department. ● Student evaluation of faculty members using electronic surveys. ● Faculty member self-assessment. ● Student evaluation of an academic stage using an electronic survey method. ● Coordinating with the Quality Division in the college and university to follow up on the implementation of the academic program in the department.
7. Personal Development Planning
1. Developing analytical and critical thinking skills in processing financial and accounting data. 2. Enhancing communication, teamwork, and collaboration skills within the work environment. 3. Developing technical skills in using modern accounting software and applications. 4. Building self-confidence and taking professional and ethical responsibility. 5. Supporting students in planning their career path after graduation.
8. Admission criteria
1. The general average for central admission, which is within the applicable limits and according to the directives of the Ministry of Higher Education and Scientific Research. 2. Personal interview with students applying for admission and recording speech, behavioral or personality defects.

4. **Key sources of information about the program**
The college's quality department, through the university's quality department, adheres to quality

standards and strives to raise the scientific, intellectual, skill-based, and research levels according to available data.ministryHigher education and scientific research that strives, in accordance with international quality standards, to raise the efficiency of theRingThe academy's image is in line with the others.

5. Program development
1. Using new teaching method learning. 2. Encouraging students to use p pplications in the private sector 3. Working on creating courses and wo to qualify students before graduation.

Curriculum Skills Plan															
outputs Learning Required From the program															
Values				Skills				Goals				essential Or optional	Name of the subject	Article codeStudy	Year Level
4C	3C	2C	1C	4B	3B	2B	1B	A4	A3	A2	A1				
√	√	□	√	√	√	□	□	□	√	√	√	essential	Cost accounting 1	HACC73101	Phase Three Chapter One
√	√						□	√	√	√	√	essential	Corporate accounting	HACC73102	
√							√	√	√	√	√	essential	Unified Accounting System 1	HACC73103	
□	□					□	□	√	√	√	√	essential	Tax accounting	HACC73104	
□	□	√	□	□	√	□	□	√	√	√	√	essential	Financial statement analysis in English	HACC73105	
□	□	√	√	□	√	√	√	√	√	√	√	essential	Accounting for financial institutions	HACC73106	
□	□	√	√	□	√	√	□	□	√	√	√	essential	Advanced Financial Accounting	HACC73207	Phase Three Chapter Two
□	√	□	□	√	√	□	□	□	√	√	√	essential	Natural resource accounting	HACC73208	
□	□	□	□	□	√	□	√	□	√	□	√	essential	Unified Accounting System 2	HACC73209	
□	□	√	□	□	√	□	√	√	√	□	√	essential	Cost accounting 2	HACC732010	
√	□	√	√	√	□	□	□	√	√	□	√	essential	Auditing and control	HACC732011	
√	√	√	√	√	□	√	□	√	√	√	√	essential	Accounting training	HACC732012	
□	□	√	√	√	□	√	□	□	√	√	√	essential	Advanced Cost Accounting in English 1	HACC741013	Phase Four Chapter One
□	√	□	√	□	√	√	√	□	√	√	√	essential	Specialized accounting systems	HACC741014	
□	□	□	□	□	√	√	□	√	□	√	√	essential	International auditing standards	HACC741015	
√	□	√	□	□	√	√	√	□	√	√	√	essential	Managerial Accounting in English 1	HACC741016	
□	□	√	□	□	√	√	□	√	√	□	√	essential	International	HACC741017	

Curriculum Skills Plan															
outputs Learning Required From the program															
Values				Skills				Goals				essential Or optional	Name of the subject	Article codeStudy	Year Level
4C	3C	2C	1C	4B	3B	2B	1B	A4	A3	A2	A1				
													accounting		
□	□	√	√	√	√	√	√	√	√	□	√	essential	Methods and ethics of scientific research	HACC741018	
√	□	□	√	√	□	□	□	□	□	□	√	essential	Advanced Cost Accounting in English 2	HACC742019	Phase Four Chapter Two
□	□	□	√	√	□	□	□	□	□	√	√	essential	Managerial Accounting in English 2	HACC742020	
□	□	□	√	√	√	√	□	√	□	□	√	essential	International Financial Reporting Standards	HACC742021	
□	□	□	√	√	√	√	□	□	√	√	√	essential	Accounting theory	HACC742022	
√	□	□	√	√	√	√	□	□	√	√	√	essential	Accounting Information Systems	HACC742023	
□	□	√	√	□	□	√	√	□	√	√	□	essential	English language	HACC742024	
√	□	√	√	√	√	√	□	□	√	√	√	essential	Graduation research project	HACC742025	

Course Description Form

1. Course name
Accounting training
2. Course code
HACC732012
3. Chapter/Year
Second course / 2026
4. Date of preparation of this description
2026/2/1
5. Available attendance forms
practical
6. Number of study hours(total) / Number of units(total)
4practical2/
7. Name of the course administrator (if more than one name is mentioned)
Name: M. M. Shaimaa Abbas Abd Email: shimaaabbas@gmail.com
8. Course objectives

• General Objective: • To enable the student to apply the accounting concepts and principles they have studied theoretically in a real or simulated work environment, and to develop their ability to handle the complete accounting cycle from document recording to the preparation of financial statements. • Behavioral Objectives: • To enable the student to analyze accounting documents and verify their accuracy before entering them into the records. • To equip the student with the skills to use ready-made accounting software (or electronic accounting systems) to record financial transactions. • To train the student in preparing inventory adjustments and bank reconciliation statements with a high level of professionalism. • To prepare the student for entering the job market by simulating the tasks of a "practicing accountant" in various financial departments.	Subject objectives

9. Teaching and learning strategies

Strategy
• Simulation-Based Learning: • Providing a virtual work environment (simulated company) where student on the role of an accountant and document real financial transactions. • Problem-Based Learning: • Presenting real-world accounting problems (such as inventory discre recording errors) and tasking students with finding solutions and making the journal entries. • Collaborative Training: • Dividing students into groups (cash department, inventory department, payroll department) to represent the organizational structure of the finance department in institutions.



10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
		Definition of accounting training, organizational structure of the finance department, and professional conduct rules		3	1
		Skills in handling accounting documents (receipts, disbursements, journal entries)		3	2
		Training on opening general journals and ledgers (manually and electronically)		3	3
		Recording recurring financial transactions (purchases and sales)		3	4
		Processing cash accounts and reconciling them with bank statements		3	5
		Skills in handling inventory records and the inventory system		3	6

		(permanent and periodic)			
		Midterm exam + practical review		3	7
		Training on payroll, wages, and tax deductions		3	8
		Processing inventory adjustments (accounts receivable, prepayments, depreciation)		3	9
		Preparing the trial balance before and after adjustments		3	10
		Preparing the basic financial statements (income statement, balance sheet)		3	11
		Skills in internal auditing and error detection		3	12
		Definition of accounting training, organizational structure of the finance department, and professional conduct rules		3	13
		Skills in handling accounting documents (receipts, disbursements, journal entries)		3	14
		Training on opening general journals and ledgers (manually and electronically)		3	15

11. Course Evaluation

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

12. Learning and teaching resources

Accounting International (in English And Arabic) **The author is Professor Dr. Saud Jaid , thank you.**	Required textbooks (methodology if any)
	Main References (Sources)

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



Course Description Form

1. Course name	
english language	
2. Course code	
HUC-ACC-036	
3. Chapter/Year	
Second course / 2026	
4. Date of preparation of this description	
2026/2/1	
5. Available attendance forms	
My presence	
6. Number of study hours(total) /Number of units (total)	
2/2	
7. Name of the course administrator (if more than one name is mentioned)	
Name: M.M. Sundus Muhammad Alloush Email: Wcni1659@gmail.com	
8. Course objectives	
• Overall Objective: • To enhance the student's proficiency in using English as an international language of communication by improving grammar, vocabulary, and oral and written expression skills, thus serving the student in their university and professional life. • Behavioral Objectives: • For the student to be able to read and understand moderate-length general and academic texts. • For the student to develop listening skills by understanding everyday conversations and simple news broadcasts. • For the student to acquire the ability to write coherent paragraphs (paragraph writing) on general and familiar topics. • For the student to practice speaking with reasonable fluency in specific social and academic situations.	Subject objectives
9. Teaching and learning strategies	
• Group participation: Encouraging students to talk to each other in class to overcome the fear of making mistakes. • Listening and imitation: Listening to simple audio clips and trying to imitate the correct	Strategy

pronunciation and sentence structure. • Progressive writing: Starting with simple sentences and gradually moving on to writing short paragraphs on familiar topics. • Interactive learning: Using real-life examples to make lessons more relatable for students. • Ongoing feedback and review: The teacher provides timely and friendly feedback to help students develop their skills without discouraging them.	

10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
		Review of basic grammar (tenms and auxiliary verbs)		3	1
		Speaking skills: Expressing opinions and feelings in everyday situations		3	2
		Reading comprehension: Dealing with cultural and social texts		3	3
		Functional writing: Writing letters and personal notes		3	4
		Listening: Understanding different dialects and accents		3	5
		First exam		3	6
		Vocabulary for everyday life (travel, health, and leisure)		3	7
		Advanced grammar: Conditional sentences and their forms		3	8
		Oral presentation skills: Presenting a general topic to an audience		3	9
		Academic writing: Writing a short essay		3	10
		Second exam		3	11

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UNIVERSITY OF HILLA
قسم المحاسبة

		Dialogue and debate skills on general topics		3	12
		Analytical reading: Newspaper articles and short stories		3	13
		Using technology in language learning and its applications		3	14
		Comprehensive review and final performance assessment		3	15

11. Course Evaluation

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

12. Learning and teaching resources

General English Proficiency.	Required textbooks(methodology if any)
English File - Upper Intermediate **(by Christina Latham-Koenig)**	Main References(Sources)
	Recommended supporting books and references(scientific journals, reports, etc.)
British Council - LearnEnglish	Electronic references, websites

model a description The decision

1 . **Course name**
Financial Statement Analysis
2 . **Course code**
HACC73105
3 . **Chapter/Year**
First course / 2025-2026
4 . **Date of preparation of this description**
21/9/2025
5 . **Available attendance forms**
My presence
6 . (total/ Number of study hours) (total/Number of units)
2/3
7. **Name of the course supervisor (if more than one name** is **(mentioned**
Name: M.M Marwa jabbar kadhim : Email Marwa90791@gmail.com

8 . Course objectives

Assessing the financial situation of various establishments; Through the role of the accountant responsible for implementing a set of duties that include analyzing profits and losses, following up on administrative decisions, and contributing to the preparation of financial statements, financial statement analysis is defined as the process that contributes to implementing a review of all financial statements belonging to the establishments, such as the balance sheet, which contributes to understanding the organization's financial situation and providing assistance in making effective decisions. Another definition of financial statement analysis is to audit and examine the financial data of an entity. Which contributes to its evaluation and determination of its ability to implement its financial obligations.	**Subject objectives**

9 . Teaching and learning strategies

The teacher can provide comprehensive theoretical lessons on the concepts of financial statement analysis, : with	**Providing integrated theoretical lessons**	Strategy

Focus , profitability ratios, capital analysis, capital analysis, .etc

- **ions practical Solution Cases Practical** : Practical cases and practical applications of financial statement analysis from real companies can be provided. This gives students the opportunity to apply theoretical concepts to real-world situations and understand .how they are applied in business environments. Real work

- **Group discussions and workshops** : Group discussions can be organized on specific issues related to list analysis. Finance, which promotes critical thinking and exchange of ideas among students. Workshops can also be held to discuss practical applications. Exchange of experiences between students

- **Offers Presentation and reports Research** : Students can prepare presentations on specific topics in Analyze financial statements and present them to the class. Students may also be assigned to conduct research on specific topics and present Research reports related to .financial analysis

Evaluation methods

- **Learning Interactive via Internet** : Online learning platforms and digital teaching aids can be used. To provide interactive educational materials on financial statement analysis, including educational videos and group .discussions via Internet

10 Course structure .

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week

	/ resence	**Overview of Financial Statement Analysis: Introduction to Financial Analysis- Types of Financial Analysis - Components of- Financial Analysis. Financial Statements - Basis of Analysis: Business Activities - Financial Statements Reflect Business Activities - Additional Information.**		3	**the first**
	My presence	**Financial Statement Analysis Preview: Analysis Tools - Valuation Models Analysis in an Efficient Market Financial Reporting and Analysis: Reporting Environment- Statutory Finance**		3	**the second**

		Factors Reports Affecting Statutory Financial Reports			
	My presence	**Cash Flow Analysis :Statement of Cash Flows - Relevance of Cash- Reporting by Activities Constructing the Cash Flow Statement - Special Topics - Method Direct Analysis Implications of Cash Flows**		3	**the third**
	My presence	**Analyzing Operating Activities, Analyzing Investing Activities ,Analyzing Financing Activities**		3	**Fourth**
	My presence	**Common-size analysis: Horizontal common-size analysis, Vertical common-size analysis**		3	**Fifth**
	My presence	**Monthly exam solving exam The first month exam and solving exam questions**		3	**Sixth**
	My presence	**Financial ratio analysis, liquid ratio**		3	**Seventh**
	My presence	**Activity Ratio**		3	**The eighth**
	My presence	**Profitability Ratio**		3	**Ninth**
	My presence	**solvency ratios**		3	**tenth**
	My presence	**Leverage Ratio**		3	**eleventh**
	My presence	**Project Evaluation**		3	**twelfth**

	My presence	**Predict financial failure**		3	**thirteenth**
	My presence	**Investment Policies**		3	**fourteenth**
	My presence	**Monthly exam solving exam The exam and solving**		3	**fifteenth**

11. Course Assessment	
The grade is distributed as follows: 30% monthly exams, 10% daily assessments, and 60% final exam.	
12. Learning and Teaching Resources	
James M. Wahlen, Stephen P. Baginski, Mark Bradshaw, "Financial Reporting, Financial Statement Analysis and Valuation'', 2015.	Required Textbooks (Methodology, if applicable)
	Main References (Sources)
	Recommended books and supporting references (scientific journals, reports, etc.)
	Electronic references, websites

Course Description Form

1. Course name
Control and audit
2. Course code
Huc-acc-037
3. Chapter/Year
Second course / 2026
4. Date of preparation of this description
2026/2/1
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: Dr. Ali Hussein Al-Shafei Email: alialshafei73@gmail.com
8. Course objectives

control and auditing to achieve the ultimate goal, which is to preserve public funds. The activity of internal auditing and control extends throughout the university, its colleges and institutes.	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
		A historical introduction to the development of the concept of auditing, its objectives, types, and its role in serving .establishments		3	1
		generally accepted auditing standards		3	2

		Definition of errors and fraud, identification of their types, the auditor's position on errors and the type of responsibility		3	3
		Auditor's preliminary procedures and planning for the audit process		3	4
		Auditor's working papers		3	5
		Audit program		3	6
		Evidence in auditing, factors affecting its efficiency and sufficiency , types of evidence and technical means		3	7
		Evidence in auditing, factors affecting its efficiency and sufficiency , types of evidence and technical means		3	8
		Defining the concept of internal control and the elements of internal control		3	9
		Types of internal control, its means and means of examining internal control		3	10
		Types of internal control, its means and means of examining internal control		3	11
		Internal auditing, its concept, types, internal auditing standards and procedures		3	12
		Auditor's report		3	13
		Auditor's report		3	14

		Second semester exam and solutions to chapter questions		3	15

11. Course Evaluation

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

12. Learning and teaching resources

Accounting International(in English)(And Arabic) The author is Professor Dr. Saud Jaid , thank you.	Required textbooks(methodology if any)
	Main References(Sources)
	Recommended supporting books and references(scientific journals, reports, etc.)
	Electronic references, websites



Course Description Form

1. Course name	
Cost accounting	
2. Course code	
HACC73101	
3. Chapter/Year	
First course / 2025	
4. Date of preparation of this description	
2025/9/21	
5. Available attendance forms	
My presence	
6. (Total/ Number of study hours) total /Number of units	
3/3	
7. Name of the course administrator (if more than one name is mentioned)	
Email M.M Hashim Haider Yousef Hussein : the name HASHIMH.ALSARRAF@UOKUFA.EDU.IQ	
8. Course objectives	
:Objectives of cost accounting Calculate the cost of production– Providing the administration with the – necessary information for the purposes of .performing its various functions Determining the unit cost of the product helps in the pricing process and in determining the cost of inventory, and from there we arrive at what the company's . profits are	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
	In the university classroom	Cost accounting approach		4	1
	In the university classroom	Cost Concepts and Classification		4	2
	In the university classroom	Cost elements and methods of classification		4	3
	In the university classroom	Material cost control and accounting		4	4
	In the university classroom	Material cost control and accounting		4	5
	In the university classroom	Material cost control and accounting		4	6
	In the university classroom	Material cost control and accounting		4	7
	In the university classroom	Control and accounting of work costs		4	8
	In the university classroom	Control and accounting of work costs		4	9

	In the university ssroom	Control and accounting of work costs		4	10
	ity oom	Control and accounting of work costs		4	11
	In the university classroom	Accounting for the cost of services		4	12
	In the university classroom	Accounting for the cost of services		4	13
	In the university classroom	Accounting for the cost of services		4	14
	In the university classroom	Accounting for the cost of services		4	15

11. Course Evaluation

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

12. Learning and teaching resources

Cost Accounting Dr. Salah Mahdi Al-Kawaz	Required textbooks (methodology if any)
Cost Accounting **Charles T. Horngren**	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references, websites

Course Description Form

1. Course name	
Corporate Accounting	
2. Course code	
HACC73102	
3. Chapter/Year	
First semester /2025	
4. Date of preparation of this description	
2025/9/21	
5. Available forms of attendance	
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: Hussain Abdul Amir Abdul Hassan Email:hussainalsady44@gmail.com	
8. Course objectives	
• Develop accounting skills: Provide students with the knowledge and skills necessary to perform basic accounting operations, such as preparing financial statements and recording financial .transactions • Understanding the accounting system: Providing a deep understanding of the accounting system and the financial laws and standards that govern the .practice of accounting in companies • Financial Statement Analysis: Teach students how to use financial	Subject objectives

statements to analyze a company's performance and make strategic .financial decisions

- Financial Reporting: Enable students to prepare financial reports necessary to monitor and evaluate the company's performance and provide information to .stakeholders
- Tax and Regulatory Compliance: Learn how to comply with applicable local and international taxes and financial .regulations
- Transparency and Accountability: Promoting the concept of transparency and accountability in corporate governance and adherence to .professional ethical standards
- Continuous improvement: Encouraging students to continue developing their skills and knowledge in the field of accounting and to keep up with .developments in this field
- Develop communication skills: Enhance communication skills between accountants and other parties inside .and outside the company
- Analytical Thinking and Decision Making: Teaching students how to think analytically and make sound financial .decisions based on financial data



- The study of corporate accounting is committed to providing students with the foundations necessary to perform accounting functions effectively and contribute to the success and sustainability of companies and institutions in the commercial .environment

9. Teaching and learning strategies

Strategy

- Problem-Based Learning: Exposing students to real accounting scenarios and challenges faced by accountants in companies. This approach helps students .apply theoretical knowledge in practical situations
- Simulations and educational games: Use accounting software and interactive educational games to help students understand accounting processes and the .impact of financial decisions
- Group projects: Encourage group work to analyze financial statements or .prepare financial reports. This can help foster teamwork and leadership skills
- Case Studies: Use real-life case studies of companies to teach students how to deal with complex financial situations, enhancing their understanding of .accounting and financial dynamics in businesses
- Guest Lectures and Seminars : Inviting professional accountants and business experts to share their practical experiences, providing students with an .opportunity to learn from real-life experiences
- Internship: Providing opportunities for internship within companies or financial institutions to enable students to gain practical experience in a real-world .environment
- Continuous assessment tests: Conduct periodic tests to measure students' understanding of accounting concepts and provide immediate feedback to help .them continuously improve their performance

- Use of Technology: Utilizing technological tools such as advanced accounting software and financial systems to te[illegible]ts how to handle financial data .effectively

10. Course structure

Evaluation method	Learning method	[illegible] or topic	Required learning outcomes	Watches	The week
Discussion and oral and written examinations	Presentation and discussion	**An introductory introduction to corporate accounting**		5	**1**
Discussion and oral and written examinations	Presentation and discussion	**Characteristics of joint-stock companies and accounting treatment of capital formation**		5	**2**
Discussion and oral and written examinations	Presentation and discussion	**Profit and loss distribution**		5	**3**
Discussion and oral and written examinations	Presentation and discussion	**Partner withdrawal and joining**		5	**4**
Discussion and oral and written examinations	Presentation and discussion	**Liquidation of joint-stock companies**		5	**5**
Discussion and oral and written examinations	Presentation and discussion	**First month exam**		5	**6**
Discussion and oral and written examinations	Presentation and discussion	**Characteristics of joint-stock companies and accounting treatment for capital formation**		5	**7**
Discussion and oral and written examinations	Presentation and discussion	**Retained earnings and dividend distribution to shareholders**		5	**8**
Discussion and oral and written examinations	Presentation and discussion	**Increase and decrease of capital**		5	**9**

Discussion and oral and written examinations	Presentation and discussion	**Practical exercises and assignments**		5	**10**
Discussion and oral and written examinations	Presentation and discussion	**Second r**		5	**11**
Discussion and oral and written examinations	Presentation and discussion	**Accounti... treatments for bond issuance**		5	**12**
Discussion and oral and written examinations	Presentation and discussion	**Accounting treatments for bond calls**		5	**13**
Discussion and oral and written examinations	Presentation and discussion	**Discussion and research session**		5	**14**
Discussion and oral and written examinations	Presentation and discussion	**Comprehensive review**		5	**15**

11. Course Evaluation

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

12. Learning and teaching resources

	Required Textbooks 1. Al-Mashhadani (2023), Corporate Accounting and Advanced Topics withinthe IFRS Framework .
	1. Key References**Advanced Accounting, 7e , DEBRA C. JETER, PAUL K. CHANEY (2019)**
	Recommended supporting books and references (Financial Reports)

	Electronic references , websites (company (websites



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. (Total/Number of study hours) (Total/ Number of units)	
3/3	
7. Name of the course administrator (if more than one name is mentioned)	
:Name: Shimaa Abbas Abdel E-mail: shimaaabbas@gmail.com	
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 first monthly exam		2	8

		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

Course Description Form

1. Course name	
Cost accounting	
2. Course code	
Huc-acc-036	
3. Chapter/Year	
Second course / 2026	
4. Date of preparation of this description	
2026/2/1	
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)	
M.M Hashim Haider Yousef Hussein the name Emai:HASHIMH.ALSARRAF@UOKUFA.EDU.IQ	
8. Course objectives	
:Objectives of cost accounting Calculate the cost of production- Providing the administration with the necessary information for the purposes of performing its various functions. Determining the unit cost of the product helps in the pricing process and in determining the cost of inventory, and from there we arrive at what the company's profits are.	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
	In the university classroom	Production order costs		4	1
	In the university classroom	Production order costs		4	2
	In the university classroom	Production order costs		4	3
	In the university classroom	Production order costs		4	4
	In the university classroom	Production order costs		4	5
	In the university classroom	Stage costing system		4	6
	In the university classroom	Stage costing system		4	7
	In the university classroom	Stage costing system		4	8
	In the university classroom	Stage Costing System Damage Handling /		4	9
	In the university classroom	Stage Costing System Damage Handling /		4	10
	In the university classroom	Stage Costing System Loss and Addition /		4	11
	In the university classroom	Stage Costing System Loss and Addition /		4	12
	In the university classroom	Methods of determining and collecting costs		4	13

	In the university classroom	Methods of determining and collecting costs		4	14
	In the university classroom	Methods of determining and collecting costs		4	15

11. Course Evaluation

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

12. Learning and teaching resources

Cost Accounting Dr. Salah Mahdi Al-Kawaz	Required textbooks (methodology if any)
Cost Accounting **Charles T. Horngren**	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references, websites

Course Description Form

1. Course name
Natural accounting sources
2. Course code
HACC73208
3. Chapter/Year
Second course / 2026
4. Date of preparation of this description
1 \ 2 \ 2026
5. Available attendance forms
My presence
6. Number of study hours (total) / Number of units (total)
2/3
7. Name of the course administrator (if more than one name is mentioned)
Name: M.M. Youssif answer Mohammed Hassen Mohammed hadi Email: yousifalasadi9@gmail.com

8. Course objectives	
It usually aims to teach students how to estimate, analyze and document natural resources such as oil. Its objectives also include understanding the impact of the use of these resources on the environment and the economy, and raising awareness of the importance of conserving and managing these resources sustainably.	Subject objectives

9. Teaching and learning strategies	
1. **Using interactive lessons**: Lessons can be delivered using interactive methods such as discussions, group discussions, and interactive exercises, to increase student engagement and motivate them to think critically and apply concepts. 2. **Use of real-world examples**: Practical examples and applications related to natural resource accounting can be provided through classroom lessons, helping students understand how accounting concepts are applied in natural industry contexts. 3. **Solving practical cases**: Specific case studies and practical problems related to natural accounting sources 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. 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.	Strategy

10. Course structure	

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
	My presence	Characteristics of extractive industries activity and the nature of oil accounting		3	1
	My presence	Expenses for accounting treatment of the research and exploration phase capital expenditure) method) Research and Exploration, International Financial Reporting Standard for Extractive Industries IFRS6		3	2
	My presence	Revenue Expenditure Method Successful Efforts Method		3	3
	My presence	Methods for calculating amortization for non-prepared contracts the method of the) cost and duration of each contract separately) Insert the method for calculating amortization for non-prepared contracts the method of a) certain percentage of (the total		3	4
	My presence	Closing accounts of unprepared contracts upon assignment,) transfer to productive (contracts, upon sale		3	5
	My presence	Closing of unprepared contract accounts in case of calculation of		3	6

		amortization on a percentage basis			
	My presence	Monthly exam			7
	My presence	Drilling and prospecting stage		3	8
	My presence	Production stage, accounting treatment of the production stage (recognition of revenues and (expenses		3	9
	My presence	Methods of calculating the depletion of producing wells (fully developed contracts and partially (developed contracts		3	10
	My presence	Depreciation of equipment and fixed assets		3	11
	My presence	Final accounts of oil companies Accounting for oil in Iraq (accounting treatments under the unified accounting (system		3	12
	My presence	Final accounts of oil companies Accounting for oil in Iraq (accounting treatments under the unified accounting (system		3	13
	My presence	Final accounts of oil companies Accounting for oil in Iraq (accounting treatments under the unified accounting (system		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

Required textbooks (methodology if any)	Specialized Accounting Systems Book / Dr. Thamer Al-Ghaban
Main References(Sources)	Oil Accounting, Dr. Ali Ibrahim Hussein and Saddam Mohammed Mahmoud. 2019.
Recommended supporting books and references (scientific journals, reports, etc.)	The Scientific and Practical Foundations of Accounting in Agricultural Establishments, Dr. Iman Abbas Helmy, Dahani Ragab Rizk, Dr. Shaimaa Saeed Mohamed, and Dr. Omar Elsayed Yaqoub. 2021 .
Electronic references, websites	



Course Description Form

1. Course name
Establishment accounting
2. Course code
HACC73106
3. Chapter/Year
First course / 2025
4. Date of preparation of this description
21/9/2025
5. Available attendance forms
My presence
6. (Total/ Number of study hours) (total/ Number of units)
2/3
7. Name of the course administrator if more than one name is mentioned
Name : Dr.Mohammed Mahmoud Altai Email :bus.mohammed.mahm@uobabylon.edu.iq
8. Course objectives

Determine the impact of financial technical operations (banks, insurance assets, etc.) of choices or losses at the end of each period. Determine the financial position of financial institutions at the end of each period. Provide personal data to beneficiaries (employees, employees, managers, customers) in a timely .manner	Subject objectives

9. Teaching and learning strategies

	Strategy

Course structure .10

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
		Accounting in Banking Introduction to the nature of banking		3	1

		activity and its types Banks			
		Treasury Department Local and Foreign) (Currency		3	2
		Debit and Credit Current Accounts Department		3	3
		Fixed Deposits and Savings Department		3	4
		Commercial Papers Department (Bills of Exchange and (Discounted Transfers		3	5
		Department of internal transfers, external transfers, travelers' networks and bills		3	6
		Documentary Credits Department		3	7
		Letters of Guarantee Department		3	8
		First monthly exam with exam questions solved		3	9
		Regulatory settlements Final injuries in banks		3	10
		Accounting in insurance companies The nature of insurance companies - the accounting system in Insurance companies		3	11
		Accounting treatments for expenses and revenues of insurance operations. Examples		3	12
		Accounting treatments for		3	13

		investments and reserves in insurance companies			
		Fiduciary settlements and final accounts of insurance companies		3	14
		Second monthly exam with exam questions solved		3	15

Course Evaluation .11	
. The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams	
Learning and teaching resources .12	
Required textbooks (methodology if any)	**Accounting International (in English) And Arabic) .The author is Professor Dr. Saud Jaid , thank you**
Main References (Sources)	
Recommended supporting books and references (scientific journals, reports, etc.)	
references , websites	

Course Description

1 .Course name

Advanced Financial Accounting

2 . Course code

HUACCD011035

3 . Chapter/Year

SecondCourse 2026 -

4 .Date of preparation of this description

2026/2/1

5 .Available attendance forms

My presence

6 . Number of study hours (total)/ Number of units (total)

3/60

7. Name of the course supervisor (if more than one name is mentioned (

Name : M.M. Hassanein Abdul Amir Abdul Hassan
Email: hussainalsady44@gmail.com

8 .Course objectives

• Developing accounting skills: Providing students with the knowledge and skills necessary to perform basic accounting operations, such as preparing financial statements and .recording financial transactions • Understanding the accounting system: Providing a deep understanding of the accounting system and the financial laws and standards that govern the practice of accounting in companies.	**Subject objectives**

• Financial Statement Analysis: Teach students how to use financial statements to analyze a company's performance and make financial decisions . . Strategy • Financial Reporting: Enable students to prepare financial reports necessary to monitor and evaluate the company's performance and provide information to stakeholders.	

9 .Teaching and learning strategies

• Problem-Based Learning: Exposing students to real accounting scenarios and challenges faced by accountants in companies. This approach helps students apply theoretical .knowledge in practical situations • Simulations and educational games: Use accounting software and interactive educational games to help students understand . accounting processes and the impact of financial decisions • Group Projects: Encourage group work to analyze financial statements or prepare financial reports. This can help enhance .teamwork and leadership skills • Case Studies : Use real-life corporate case studies to teach students how to deal with complex financial situations, enhancing their understanding of accounting and financial .dynamics in businesses • Seminars and lectures Hospitality : Inviting professional accountants and business experts to share their practical experiences, providing students with an opportunity to learn .from real-life experiences	Strategy

Internship: Providing opportunities for internship within companies or financial institutions to enable students to gain practical experience in a real-world environment. Continuous Assessment Tests : Conduct periodic tests to measure students' understanding of accounting concepts and provide immediate feedback to help them continuously improve their performance. Use of Technology: Utilizing technological tools such as advanced accounting software and financial systems to teach students how to handle financial data effectively.	



10 Course structure .

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Discussion and oral and written examinations	Presentation and discussion	Business combination concept		5	1
Discussion and oral and written examinations	Presentation and discussion	Accounting for asset acquisition		5	**2**
Discussion and oral and written examinations	Presentation and discussion	Accounting for stock acquisition 1		5	3
Discussion and oral and written examinations	Presentation and discussion	Accounting for acquisition Stocks2		5	**4**
Discussion and oral and written examinations	Presentation and discussion	Concept of operating segments and reporting		5	5
Discussion and oral and written	Presentation and discussion	The concept of branches and their types		5	**6**

examinations					
Discussion and oral and written examinations	Presentation and discussion	Accounting for branch operations - central method			**7**
Discussion and oral and written examinations	Presentation and discussion	Accounting for business Branches - Decentralized Method			**8**
Discussion and oral and written examinations	Presentation and discussion	Reconciliation of current accounts		5	**9**
Discussion and oral and written examinations	Presentation and discussion	Revenue concept and recognition		5	**10**
Discussion and oral and written examinations	Presentation and discussion	The concept of consignment goods		5	**11**
Discussion and oral and written examinations	Presentation and discussion	Problems of recognizing installment sales		5	**12**



Discussion and oral and written examinations	Presentation and discussion	Problems of recognizing installment sales		5	13
Discussion and oral and written examinations	Presentation and discussion	Scientific reports		5	14
Discussion and oral and written examinations	Presentation and discussion	Comprehensive theoretical review		5	15

11. Course Assessment

Grade distribution: 30 monthly exams, 10 daily assessments, and 60 mid term exams

12. Learning and teaching resources

	Required textbooks 1. Al-Mashhadani (2023), Corporate Accounting and Advanced Topics within the IFRS Framework
	1. Main references Advanced Accounting, 7th Edition, Debra C. Jeter, Paul K. Chaney (2019)
	Recommended supporting books and references (Financial Reports)
	Electronic references, websites (company websites)

Course Description Form

1. Course name
(Unified accounting system 1)
2. Course code
HACC73103
3. Chapter/ Year
()First course / 2025 ()
4. Date this description was prepared
2025/9/21
5. Available attendance forms
(Weekly attendance)
6. Number of study hours (total) /Number of units (total)
3 (hours)/ 60 (Units)
7. Name of the course administrator (if more than one name is (mentioned
Name: Prof. Dr. Mohammed mhisan abdulreda **Email :mohammed.abdulreda@uobabylon.edu.iq**
8. **objectives Course**

As shown below	**Subject objectives**

// General objective

The student will be able to have basic knowledge of the unified accounting system, explain its importance, assumptions, and the accounting principles and foundations that have been adopted, in addition to identifying its .features, characteristics, and scope of application

// Behavioral objectives

1- The student will be able to introduce the student to the accounts and the classification of the accounting guide and introduce him to how to process the entries for the accounts of the unified accounting . system

2- The student will be able to prepare for work in economic units in the .accounting department or the finance department

9. Teaching and learning strategies	
• Brainstorming strategy • Modeling learning strategy • Teamwork or cooperative learning strategy • Discussion strategy • Project Strategy • problem-solving strategy or problem-based learning • Story Strategy • Combining different strategies	**Strategy**

10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
1- Exams of all kinds 2- Feedback f students 3- Method expression with faces 4- Learning matrix 5- Reports and studies	3- Workshops 4- Reports and studies	Introduction to the unified accounting system, accounting assumptions, principles and foundations	Understanding and comprehension	3	**1**
1- Exams of all kinds 2- Feedback from students	1- Method of giving lectures 2- Student groups 3- Workshops 4- Reports and studies.	Features, characteristics and scope of application	Understanding and comprehension	**3**	**2**
1- Exams of all kinds 2- Feedback from students	1- Method of giving lectures 2- Student groups	Accounting Guide	Understanding and comprehension	**3**	**3**
1- Exams of all kinds 2- Feedback from students	1- Method of giving lectures 2- Student groups	Accounting guide explanation	Understanding and comprehension	**3**	**4**
1- Exams of all kinds 2- Feedback from students	1- Method of giving lectures 2- Student groups	Accounting treatment of asset account	Understanding and comprehension	**3**	**5**
1- Exams of all kinds 2- Feedback from students	1- Method of giving lectures 2- Student groups	Accounting treatment of asset account	Understanding and comprehension	**3**	**6**
1- Exams of all kinds	Method of - 1 giving lectures	Accounting treatment	Understanding and	**3**	**7**

2- Feedback from student	[illegible]	of asset account	comprehension		
1- Exams of kinds 2- Feedback from students	[illegible]s 2- Student groups	Accounting treatment of asset account	Understanding and comprehension	**3**	**8**
1- Exams of all kinds 2- Feedback from students	1- Method of giving lectures 2- Student groups	Accounting treatment for liabilities	Understanding and comprehension	**3**	**9**
1- Exams of all kinds 2- Feedback from students	1- Method of giving lectures 2- Student groups	Accounting treatment for liabilities	Understanding and comprehension	**3**	**10**
1- Exams of all kinds 2- Feedback from students	1- Method of giving lectures 2- Student groups	Accounting treatment for liabilities	Understanding and comprehension	**3**	**11**
1- Exams of all kinds 2- Feedback from students	1- Method of giving lectures 2- Student . groups	Accounting treatment of uses account	Understanding and comprehension	**3**	**12**
1- Exams of all kinds 2- Feedback from students	1- Method of giving lectures 2- Student groups	Accounting treatment of uses account	Understanding and comprehension	**3**	**13**
1- Exams of all kinds 2- Feedback from students	1- Method of giving lectures 2- Student groups	Accounting treatment of uses account	Understanding and comprehension	**3**	**14**
1- Exams of all kinds 2- Feedback from students	1- Method of giving lectures 2- Student groups	Accounting treatment of uses account	brainstorming	**3**	**15**

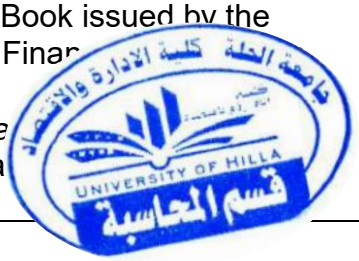
11. Course Evaluation

The grade is distributed out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written exams, reports, etc.

Total	**Written exam**	**a report**	**Monthly exam**	**viva voce**	**Daily exam**	**Daily preparation**

100	**70**	**5**	**10**	**5**	**5**	**5**

12. Learning and teaching resources	
nothing	Required textbooks (methodology (if any
• System Book issued by the Federal Finar... Bureau • Unified a... Jaid, tha...	Main References (Sources)
nothing.	Recommended supporting books and references (scientific journals, (.reports, etc
Browse the Google network using the required topic key.	Electronic references , websites



Course Description
1. Course name
(Unified Accounting System 2)
2. Course code
HUC-ACC-029
3. Chapter/ Year
()Second course / 2026 ()
4. Date this description was prepared
2026/2/1
5. Available attendance forms
(Weekly attendance)
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: Prof. Dr. Mohammedmhisan abdulreda Email :mohammed.abdulreda@uobabylon.edu.iq
8. objectives Course

As shown below	Subject objectives

General objective

basic knowledge of the unified accounting system through The student will be able to have a an explanation of the accounting treatments. (Applied examples) for resource accounts and monitoring production and service centers . To help in tabulating and collecting data in a manner that serves the accountant's requirements, in addition to providing the mechanisms and requirements that serve the follow-up of those responsible in the administration on financial transactions related to the fund. The economic

Behavioral objectives

1- The student will be able to identify the accounts and the classification of the accounting guide and his definition of how to process the entries of the accounts of . the unified accounting system

2- The student will be able to prepare for work in economic units in the accounting .department or the finance department

9. Teaching and learning strategies	
• Brainstorming strategy • Modeling learning strategy • Teamwork or cooperative learning strategy • Discussion strategy • Project Strategy	**Strategy**

- problem-solving strategy or problem-based learni
- Story Strategy
- Combining different strategies



10. Course structure

Evaluation method	Learning method	Name of the unit or topic	learning outcomes	Watches	The week
Oral and written exam	Method of - 1 giving lectures Student -2 groups	Accounting treatments for resource accounts	Understanding and comprehension	3	**1**
Oral and written exam	Teamwork . strategy	Accounting treatments for resource , accounts	Understanding and comprehension	**3**	**2**
Oral and written exam	Method of - 1 giving lectures Student -2 groups	Accounting treatments for resource accounts	Understanding and comprehension	**3**	**3**
Oral and written exam	Method of - giving lectures Student -2 groups	Financial statements and final accounts	Understanding and comprehension	**3**	**4**
Oral and written exam	Method of - 1 giving lectures Student -2 groups	Financial statements and final accounts	Understanding and comprehension	**3**	**5**
Oral and written exam	Method of - 1 giving lectures Student -2 groups	Financial statements and final accounts	Understanding and comprehension	**3**	**6**
Oral and written exam	Modeling learning strategy	Documentary group And the notebook of the system Unified Accountant	Understanding and comprehension	**3**	**7**
Oral and written exam	. strategy	. Trial balance	Understanding and comprehension	**3**	**8**
Oral and written exam	Combining different strategies	Costs in the system Unified Accountant	Understanding and comprehension	**3**	**9**

Oral and written exam	Combining different strategies	C… Un… Accountant	…ing …d …omprehension	3	10
Oral and written exam	Combining different strategies	Costs in the system Unified Accountant	Understanding and comprehension	3	11
Oral and written exam	Method of - 1 giving lectures Student -2 . groups	Planning budgets in Unified Accounting System	Understanding and comprehension	3	12
Oral and written exam	Method of - 1 giving lectures Student -2 groups	Planning budgets in Unified accounting system	Understanding and comprehension	3	13
Oral and written exam	Combining different strategies	Extinction rate table Fixed assets	Understanding and comprehension	3	14
Oral and written exam	Combining different strategies	Automation of the accounting system Unified on the calculator Electronic	Understanding and comprehension	3	15

11. Course Evaluation

The grade is distributed out of 100 according to the tasks assigned to the student, such as .daily preparation, daily, oral, monthly and written exams, reports, etc

Total	Written exam	a report	Monthly exam	viva voce	Daily exam	Daily preparation
100	70	5	10	5	5	5

12. Learning and teaching resources

nothing	**Required textbooks (methodology if (any**
• System Book issued by the Federal Financial Supervision Bureau • Unified accounting system, Saud Jaid, thank you	Main References)Sources)
Nothing	Recommended supporting books and references (scientific journals, reports, (.etc
Browse the Google network using the required .topic key	Electronic references , websites

Course Description Form

1. Course name
english language
2. Course code
HUC-ACC-036
3. Chapter/Year
Second course / 2026
4. Date of preparation of this description
2026/2/1
5. Available attendance forms
My presence
6. Number of study hours (total) / Number of units (total)
2/2
7. Name of the course administrator (if more than one name is mentioned)
Name: M.M. Sundus Muhammad Alloush Email: Wcni1659@gmail.com
8. Course objectives

• Overall Objective: • To enhance the student's proficiency in using English as an international language of communication by improving grammar, vocabulary, and oral and written expression skills, thus serving the student in their university and professional life. • Behavioral Objectives: • For the student to be able to read and understand moderate-length general and academic texts. • For the student to develop listening skills by understanding everyday conversations and simple news broadcasts. • For the student to acquire the ability to write coherent paragraphs (paragraph writing) on general and familiar topics.	Subject objectives

• For the student to practice speaking with reasonable fluency in specific social and academic situations.	

9. Teaching and learning strategies

• Group participation: Encouraging students to talk to each other in class to overcome the fear of making mistakes. • Listening and imitation: Listening to simple audio clips and trying to imitate the correct pronunciation and sentence structure. • Progressive writing: Starting with simple sentences and gradually moving on to writing short paragraphs on familiar topics. • Interactive learning: Using real-life examples to make lessons more relatable for students. • Ongoing feedback and review: The teacher provides timely and friendly feedback to help students develop their skills without discouraging them.	Strategy

10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
		Review of basic grammar (tenms and auxiliary verbs)		3	1
		Speaking skills: Expressing opinions and feelings in everyday situations		3	2
		Reading comprehension: Dealing with cultural and social texts		3	3
		Functional writing: Writing letters and personal notes		3	4
		Listening: Understanding different dialects and accents		3	5
		First exam		3	6
		Vocabulary for everyday life (travel, health, and leisure)		3	7
		Advanced grammar: Conditional sentences and their forms		3	8

		Oral presentation skills: Presenting a general topic to an audience		3	9
		Academic writing: Writing a short essay		3	10
		Second exam		3	11
		Dialogue and debate skills on general topics		3	12
		Analytical reading: Newspaper articles and short stories		3	13
		Using technology in language learning and its applications		3	14
		Comprehensive review and final performance assessment		3	15

11. Course Evaluation

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

12. Learning and teaching resources

General English Proficiency.	Required textbooks (methodology if any)
English File - Upper Intermediate (by Christina Latham-Koenig)	Main References(Sources)
	Recommended supporting books and references(scientific journals, reports, etc.)
British Council - LearnEnglish	Electronic references, websites

Course Description Form

1. Course name	
Financial Reporting Standards	
2. Course code	
Huc-acc-043	
3. Chapter/Year	
Second course / 2026	
4. Date of preparation of this description	
2026/2/1	
5. Available attendance forms	
My presence	
6. Number of study hours(total) / Number of units(total)	
2/2	
7. Name of the course administrator (if more than one name is mentioned)	
:Name: M.M. Sara Kareem Ibrahim Email: sarahkareemalshbeeb@gmail.com	
8. Course objectives	
Understand the importance of applying international standards to raise the level of quality and transparency of financial information. Realize the role of international standards in unifying the international standard, which contributes to activating international trade. Prepare and present financial statements in accordance with the requirements of international accounting standards to achieve efficiency.	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
		International Accounting and International Business		2	1

		The impact of different environmental variables on accounting		2	2
		Accounting and Financial Reporting Systems Classifications		2	3
		International accounting consensus		2	4
		International Accounting Organizations and IASB Publications		2	5
		Accounting for foreign currency transactions, foreign exchange basics		2	6
		Accounting for foreign currency transactions, foreign currency transactions		2	7
		First month exam		2	8
		Translation of financial statements prepared in foreign currency, current method, non-current method		2	9
		Translation of financial statements prepared in foreign currency, cash method, non-cash method		2	10
		Translation of financial statements prepared in foreign currency, temporary method, current rate		2	11
		Accounting for changes in the general price level , the effect of inflation on companies		2	12

		Accounting for changes in the general price level - Alternatives to accounting measurement		2	13
		Hedge accounting		2	14
		Second month exam		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

Accounting International Professor Dr. Muhammad Huwaish Alawi Al-Shajri	Required textbooks (methodology if any)
	Main References(Sources)
	Recommended supporting books and references(scientific journals, reports, etc.)
	Electronic references, websites

Course Description Form

1. Course name	
Advanced Cost Accounting in English 1	
2. Course code	
HACC741019	
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: M.M. Sarah Karim Ibrahim Email: sarahkareemalshbeeb@gmail.com	
8. Course objectives	
• **Understanding Cost Systems: Students will be able to understand and apply advanced costing systems (such as job and process costing) in accordance with International Accounting Standards (IAS) in English.** • • **Cost Behavior Analysis: Students will be able to analyze the relationship between cost, volume, and profit, and differentiate between cost types in various manufacturing environments.**	Subject objectives
9. Teaching and learning strategies	

• **Problem-solving: Training students to solve various cost problems using financial data in English.** • **Real-life case studies: Presenting real-world scenarios of compani factories and discussing their cost management methods.** • **Practical training: Using spreadsheets (Excel) to prepare cost tables, with English data naming.** • **Group participation: Dividing students into small groups to discuss cost reduction methods and exchange ideas.** • **Presentation of models: The instructor presents ready-made cost reports in English and explains how to read and interpret the figures.**	Strategy



10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Discussion and oral and written examinations	Presentation and discussion	**Introduction to Modern Costing Systems and Data Classification (English)**		4	**1**
Discussion and oral and written examinations	Presentation and discussion	**Practical Application of Job Costing**		4	**2**
Discussion and oral and written examinations	Presentation and discussion	**Tracking Direct Material and Labor Costs in Job Orders**		4	**3**
Discussion and oral and written examinations	Presentation and discussion	**Practical Application of Process Costing**		4	**4**
Discussion and oral and written examinations	Presentation and discussion	**Handling Damaged and Defective Production in Production Stages**		4	**5**

Discussion and oral and written examinations	Presentation and discussion	**Preparing a Cost of Production Report**		4	**6**
Discussion and oral and written examinations	Presentation and discussion	**Midterm Exam**		4	**7**
Discussion and oral and written examinations	Presentation and discussion	**Applying Standard Costing**		4	**8**
Discussion and oral and written examinations	Presentation and discussion	**Analyzing Actual Deviations from Standards (Materials, Labor)**			**9**
Discussion and oral and written examinations	Presentation and discussion	**Analyzing Overhead Variances**		4	**10**
Discussion and oral and written examinations	Presentation and discussion	**Practical Handling of Joint Costs and Sub-Product Costs**		4	**11**
Discussion and oral and written examinations	Presentation and discussion	**Allocation of Indirect Manufacturing Costs (Allocation Methods)**		4	**12**
Discussion and oral and written examinations	Presentation and discussion	**Practical Applications Using Excel for Cost Calculation**		4	**13**
Discussion and oral and written examinations	Presentation and discussion	**Preparing Financial Cost Reports for the Company**		4	**14**
Discussion and oral and written examinations	Presentation and discussion	**Comprehensive Review and Final Exam**		4	**15**

11. Course Evaluation

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

12. Learning and teaching resources

	Cost Accounting 1. **Charles T. Horngren**
	1. Main References

	1. Datar, Srikant M. & Rajan, Madhav V. (2021) Horngren's Cost Accounting: A managerial emphasis, Seventeenth Edition Global Edition, © Pearson Education Limited 2021 2. . Hilton, Ronald W. & Platt, David E. (2020) Managerial Accounting: Creating Value in a Dynamic Business Environment, Twelfth Edition, Published by McGraw-Hill Education, 2 Penn Plaza, New York, NY 10121. Copyright © 2020 by McGraw-Hill.
	Recommended supporting books and references (financial reports)
	Electronic references , websites (company (websites

Course Description Form

1. Course name	
Managerial Accounting E 1	
2. Course code	
HACC741020	
3. Chapter/Year	
Chapter 1 / 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: Dr. Ali Hussein Al-Shafei Email: alialshafei73@gmail.com	
8. Course objectives	
• **• To equip students with the accounting and quantitative methods necessary for planning and control.** • **• To enable students to use financial data in making informed management decisions (such as purchasing versus manufacturing).** • **• To understand and analyze the relationship between cost, volume, and profit (CVP analysis).**	Subject objectives
9. Teaching and learning strategies	
• **• Problem-solving: Focus on mathematical exercises related to planning budgets.**	Strategy

-
- **• Interactive discussion: Analyze how accounting decisions affect cor**

  strategy.
-
- **• Case study: Present real-life management situations and ask the st**

  to provide an appropriate accounting recommendation.



10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Discussion and oral and written examinations	Presentation and discussion	**An introduction to management accounting and its role in companies**		5	**1**
Discussion and oral and written examinations	Presentation and discussion	**Explanation of the basic terms for cost classification**		5	**2**
Discussion and oral and written examinations	Presentation and discussion	**Cost behavior: variable, fixed, and mixed costs**		5	**3**
Discussion and oral and written examinations	Presentation and discussion	**Analysis of the relationship between cost, volume, and profit (break-even point)**		5	**4**
Discussion and oral and written examinations	Presentation and discussion	**Analysis of the relationship between cost, volume, and profit (break-even point)**		5	**5**
Discussion and oral and written examinations	Presentation and discussion	**Safety margin and operational leverage**		5	**6**
Discussion and oral and written examinations	Presentation and discussion	**Mid-semester exam**		5	**7**
Discussion and oral and written examinations	Presentation and discussion	**Information relevant to making administrative decisions**		5	**8**

Discussion and oral and written examinations	Presentation and discussion	**Internal manufacturing or purchasing from an external supplier**		5	**9**
Discussion and oral and written examinations	Presentation and discussion	**Decision to accept or reject special orders**		5	**10**
Discussion and oral and written examinations	Presentation and discussion	**Decision to continue with or cancel a production line**			**11**
Discussion and oral and written examinations	Presentation and discussion	**Introduction to comprehensive planning budgets**		5	**12**
Discussion and oral and written examinations	Presentation and discussion	**Preparing the sales budget and the production budget**		5	**13**
Discussion and oral and written examinations	Presentation and discussion	**Preparing budgets for materials, wages, and industrial costs**		5	**14**
Discussion and oral and written examinations	Presentation and discussion	**General review of the material and final exam**		5	**15**

11. Course Evaluation

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

12. Learning and teaching resources

	Required Textbooks 1. Blocher, Edward J. Stout, David E. Juras, Paul E. Smith, Steven D (2019) Cost Management A Strategic Emphasis, Eighth Edition
	1. Main References 1. Datar, Srikant M. & Rajan, Madhav V. (2021) Horngren's Cost Accounting: A managerial emphasis, Seventeenth Edition

	Global Edition, © Pearson Education Limited 2021 2. . Hilton, Ronald W. & Platt, David E. (2020) Managerial Accounting: Creating Value in a Dynamic Business Environment, Twelfth Edition, Published by McGraw-Hill Education, 2 Penn Plaza, New York, NY 10121. Copyright © 2020 by McGraw-Hill.
	Recommended supporting books and references (financial reports)
	Electronic references , websites (company (websites

Course Description Form

1. Course name	
Management AccountingE 2	
2. Course code	
HACC742020	
3. Chapter/Year	
Chapter Two – 2026	
4. Date of preparation of this description	
2026/2/1	
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)	
the name : Dr. Ali Hussein Al-Shafei Email: alialshafei73@gmail.com	
8. Course objectives	
• Understanding Organizational Processes: Providing a deep understanding of organizational structures and business activities in .organizations • Providing information: Providing accurate and understandable information to management for strategic .and tactical decision making • Performance Improvement: Help improve organizational performance .and achieve company goals	Subject objectives

- Cost Analysis: Understand, estimate and improve costs management to .reduce costs and increase efficiency
- Management Direction: Assist management in directing activities and operations towards achieving specified .objectives
- Strategy Development: Contribute to the development of business strategies, .growth and expansion
- Improving the quality of decisions: Providing leaders with the data and information they need to make better .decisions
- Promote transparency and accountability: Providing accurate financial information contributes to promoting transparency and .accountability
- Achieving competitive excellence: helping the organization achieve a competitive advantage in the .market

9. Teaching and learning strategies

• Interactive Learning: Encourage students to participate in class discussions and interactive workshops where they can discuss concepts and apply them to real-.world scenarios • Use of case studies: Introducing case studies that address real-life management and financial challenges faced by management accountants, helping students .understand how to apply theoretical knowledge in the workplace	Strategy

- Simulation: Employing simulation software and tools that allow students to .simulate accounting processes and make decisions based on financial data
- Group Projects: Promote collaboration among students through projects t require analysis of financial data and preparation of reports that su .management decisions
- Task-based learning: Assigning students tasks that require analyzing .management problems and proposing solutions based on financial analysis
- Outcome-based learning: setting clear goals for what students should achieve at the end of each learning unit, helping them focus and achieve the desired .outcomes
- Practical tests: Conduct tests that require students to apply theoretical knowledge in practical scenarios to ensure their understanding and ability to use .the information effectively
- Integrating Technology: Using technological tools and advanced accounting software to help students learn how to handle and analyze financial data .efficiently
- Continuous feedback: Providing ongoing feedback on student performance, allowing for continuous improvements and adjustment of learning and teaching .methods as needed
- Developing critical and analytical skills: Focus on developing the ability to analyze critically and think strategically, which are vital skills for the management .accountant

10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Discussion and oral and written examinations	Presentation and discussion	Operating budget		5	1
Discussion and oral and written examinations	Presentation and discussion	Sales budget - Production budget - Inventory budget		5	2

Discussion and oral and written examinations	Presentation and discussion	Marketing budget		5	3
Discussion and oral and written examinations	Presentation and discussion	Administrative budget		5	4
Discussion and oral and written examinations	Presentation and discussion	income statement balance			5
Discussion and oral and written examinations	Presentation and discussion	Balance sheet		5	6
Discussion and oral and written examinations	Presentation and discussion	Capital budgeting		5	7
Discussion and oral and written examinations	Presentation and discussion	Evaluation of investment projects		5	8
Discussion and oral and written examinations	Presentation and discussion	studies on capital budgeting		5	9
Discussion and oral and written examinations	Presentation and discussion	Risks and returns		5	10
Discussion and oral and written examinations	Presentation and discussion	Case Studies on Capital Budgeting		5	11
Discussion and oral and written examinations	Presentation and discussion	Responsibility accounting		5	12
Discussion and oral and written examinations	Presentation and discussion	Responsibility accounting objectives		5	13
Discussion and oral and written examinations	Presentation and discussion	Responsibility accounting components		5	14
Discussion and oral and written examinations	Presentation and discussion	Application to Responsibility Accounting		5	15
11. Course Evaluation					

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

12. Learning and teaching resources

	Required Textbooks 1. Blocher, Edward J. Stout, David E. Juras, Paul E. Smith, Steven D (2019) Cost Management A Strategic Emphasis, Eighth Edition
	2. Main References 1. Datar, Srikant M. & Rajan, Madhav V. (2021) Horngren's Cost Accounting: A managerial emphasis, Seventeenth Edition Global Edition, © Pearson Education Limited 2021 2. . Hilton, Ronald W. & Platt, David E. (2020) Managerial Accounting: Creating Value in a Dynamic Business Environment, Twelfth Edition, Published by McGraw-Hill Education, 2 Penn Plaza, New York, NY 10121. Copyright © 2020 by McGraw-Hill.
	Recommended supporting books and references (financial reports)
	Electronic references , websites (company (websites

Course Description Form

1. Course name	
International Accounting	
2. Course code	
Huc-acc-043	
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)	
2/2	
7. Name of the course administrator (if more than one name is mentioned)	
Name: Prof. Dr. Mohammed Mahmoud Al-Taie Email: bus.mohammed.mahm@uobabylon.edu.iq	
8. Course objectives	
Highlighting the credibility of the data required for preparing reports and financial statements, as failure to adhere to such standards can lead to dire consequences. Conducting comparisons between companies and institutions, which allows knowing the company's internal position and status	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
		International Accounting and International Business		2	1

		The impact of different environmental variables on accounting		2	2
		Accounting and Financial Reporting Systems Classifications		2	3
		International accounting consensus		2	4
		International Accounting Organizations and IASB Publications		2	5
		Accounting for foreign currency transactions, foreign exchange basics		2	6
		Accounting for foreign currency transactions, foreign currency transactions		2	7
		First month exam		2	8
		Translation of financial statements prepared in foreign currency, current method, non-current method		2	9
		Translation of financial statements prepared in foreign currency, cash method, non-cash method		2	10
		Translation of financial statements prepared in foreign currency, temporary method, current rate		2	11

		Accounting for changes in the general price level , the effect of inflation on companies		2	12
		Accounting for changes in the general price level - Alternatives to accounting measurement		2	13
		Hedge accounting		2	14
		Second month exam		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

Accounting International (in English) And Arabic) **.The author is Professor Dr. Saud Jaid , thank you**	Required textbooks methodology if any
	Main References)Sources)
	Recommended supporting books and references(scientific journals, reports, etc)
	Electronic references, websites

Course Description Form

1. Course name	
Advanced Cost Accounting2	
2. Course code	
HACC742019	
3. Chapter/Year	
Second course 2 / 026	
4. Date of preparation of this description	
2026\2\1	
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)	
email :Marwa90791@gmail.com the name: M.M. Marwa Jabbar kadhim	
8. Course objectives	
Its main objective is to provide detailed information for decision making, cost control and performance evaluation. Importance in Business Management: Cost accounting is important in estimation planning, pricing strategies and analysis. Profitability. It helps management make informed decisions that are in line with the organization's goals.	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
	My presence	Cost allocation		4	1

	My presence	Traditional method andABC method		4	2
	My esence	ABC exercises solution		4	3
	My presence	Inventory management and just-in-time production		4	4
	My presence	reverse costs		4	5
	My presence	Exercises and examples		4	6
	My presence	Exercises and examples		4	7
	My presence	Deviation analysis		4	8
	My presence	Indirect Cost Variance Analysis Exercises		4	9
	My presence	Joint product and main product		4	10
	My presence	Standard Costing : Accounting Procedures Partial plan method - Comprehensive - plan method		4	11
	My presence	Accounting procedures for cost elements Accounting - procedures for direct materials Accounting - procedures for direct wages Accounting - procedures for direct costs		4	12
	My presence	Standard cost included with the cost of the process		4	13
	My presence	Accounting procedures for regulating deviations		4	14

	My presence	Standard Accounting Procedures Exercises in Cost Estimation		4	15

11. Course Evaluation

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

12. Learning and teaching resources

Cost accounting Advanced Dr. Salah Mahdi Al-Kawaz	Required textbooks (methodology if any)
Cost Accounting Charles T. Horngren	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references, websites



Course Description Form

1. Course name	
International Auditing Standards	
2. Course code	
Huc-acc-042	
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)	
2/2	
7. Name of the course administrator (if more than one name is mentioned)	
the name : Mr. Hassanein Abdel Amir Abdel Hassan Email: hasaneinalsady44@gmail.com	
8. Course objectives	
control and auditing to achieve the ultimate goal, which is to preserve public funds. The activity of internal auditing and control extends throughout the university, its colleges and institutes.	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
		Introduction to International Standards on Auditing		3	1
		Responsibilities 299-200		3	2

		Planning 300-399		3	3
		Internal Control 400-499		3	4
		Evidence 500-599		3	5
		First month exam		3	6
		Benefit from the work of others 600-699		3	7
		Auditing Standard 1009		3	8
		Defining the concept of internal control and the elements of internal control		3	9
		Standard 700		3	10
		Internal Audit Guides		3	11
		Second month exam		3	12
		Internal Audit Guides		3	13
		Internal Audit Guides		3	14
		Second semester exam and solutions to chapter questions		3	15

11. Course Evaluation

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

12. Learning and teaching resources

The accountant International (in English) And Arabic) The author is Professor Dr. Saud Jaid , thank .you	Required textbooks (methodology if any)
	Main References(Sources)
	Recommended supporting books and references(.scientific journals, reports, etc)
	references , websites

model a description The decision

1 . **Course name**
Scientific research methods and ethics
2 . **Course code**
HACC741018
3 . Chapter/Year
/ First course2025
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)
2/2
7. Name of the course supervisor(if more than one name is mentioned)
Name : Dr. Hussein Dikan Darwish Email : hussaind.uob@gmail.com
8 .Course objectives

• **Cognitive objectives** 1-Teaching students how to write different types of .research, preliminary studies And the highest in addition to the ethics of scientific research methodology 2-Developing the capabilities of the student - researcher in the field of scientific research and developing his ability To realize , understand and comprehend the standards or sources on which it is based. • **Program Skill Objectives** **1- Collecting and searching for information** **2- Identify relevant sources**	**Subject objectives**

9 . **Teaching and learning strategies**

• The importance of enhancing awareness of research ethics to ensure integrity and reliability in scientific research • Focus on training and continuing education and establish clear research policies .and procedures • .Establish a research ethics committee for supervision and guidance Evaluation methods • Ethical standards are an integral part of the criteria for criticism of s .research • Scientific criteria are the most important for the arbitration and discussion .committee during the arbitration of academic studies • The title of the research is the first thing that catches the eye of the referee or .examiner in the academic study and research	Strategy



Course structure .10

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
	My presence	Science and the scientific method		2	the first
	My presence	Research methodology		2	the second
	My presence	Features and obstacles of scientific thinking		2	the third
	My presence	Researcher readiness		2	Fourth
	My presence	Steps of the scientific method and the research problem		2	Fifth
	My presence	Previous studies and testing the validity of hypotheses		2	Sixth
	My presence	Access and dissemination of results		2	Seventh

	My presence	Research presentation and writing style		2	The eighth
	My presence	Uses of letters, tables, shapes and charts		2	Ninth
	My presence	Documenting scientific research		2	tenth
	My presence	Statistical methods and use of computers		2	eleventh
	My presence	Research components and structure		2	twelfth
	My presence	Scientific research evaluation criteria		2	thirteenth
	My presence	Planning and implementation standards Research and analysis of results		2	fourteenth
	My presence	List of resources		2	fifteenth



11. Course Evaluation

daily 10 , monthly exams30 The grade is distributed over .semester exams60 assessments, and

12. Learning and teaching resources

Dr. Mona Tawkul Al-Sayed, Scientific Research Ethics, Al-Majmaah ,University/College of Education2013	Required textbooks (methodology if any)
	Back to main page Resources
	Recommended books and supporting references (.scientific journals, reports, etc)
	Electronic reference , websites

Course Description Form

1. Course name	
accounting theory	
2. Course code	
HUC-ACC-049	
3. Chapter/Year	
Second course2026	
4. Date of preparation of this description	
2026/2/1	
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: Prof. Dr. Mohammed Mahmoud Al-Tai Email: bus.mohammed.mahm@uobabylon.edu.iq	
8. Course objectives	
The objective of the Accounting Theory course is to introduce students to the basic concepts and theories underlying the practice of accounting. These concepts include fundamental accounting principles such as financial soundness, financial fairness, and compliance with disclosure obligations. The course also covers the theories and concepts that determine how assets and liabilities are measured and income is estimated, as well as the interpretation and analysis of financial statements based on these theories. This helps accounting students to gain a deep understanding of the theoretical foundations	Subject objectives

underlying the practice of accounting and to apply them effectively in a real-world business .environment	

9. Teaching and learning strategies

Strategy

1. **Discussion and theoretical analysis**: This type of strategy involves reading and discussing theoretical accounting concepts in class. Students can analyze the theories and discuss their practical applications in the real world.
2. **Solving practical cases**: Practical cases that organizations face in real life can be used to apply accounting theoretical concepts. This can help in understanding how theories are applied in different contexts.
3. **Individual Tutoring**: Individual tutoring sessions can be provided to students to discuss difficult concepts or guide them in applying theories to specific accounting problems.
4. **Research Projects**: Students may be assigned to conduct research on specific accounting topics, enhancing their research, analysis and communication skills.
5. **Cooperative learning**: Students can be encouraged to work together in groups to solve complex accounting problems or to prepare accounting reports and projects.
6. **Use of educational technologies**: Educational technologies such as educational videos, virtual simulations, and e-learning platforms can be used to provide additional educational resources and enhance student engagement with the material.

Determining appropriate strategies depends on the requirements of the curriculum and the specific learning objectives of the students, and several strategies can be combined together to enhance the learning experience in the accounting theory course.

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10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
	My presence	History and development of accounting		3	1

	My presence	The nature of accounting, its use and the nature of accounting theory		3	2
	My presence	The need to build a theory of accounting		3	3
	My presence	Traditional approaches to building accounting theory		3	4
	My presence	The authoritarian approach to building accounting theory			5
	My presence	Conceptual Framework for Accounting and Financial Reporting - Objectives and Concepts		3	6
	My presence	Structure of Accounting Theory - Accounting Objectives, Concepts and Assumptions		3	7
	My presence	Structure of accounting theory accounting principles		3	8
	My presence	Accounting Measurement Principles - Fair Value		3	9
	My presence	Accounting Measurement Alternatives and Income Recognition Models		3	10
	My presence	Accounting Measurement Alternatives and Income Recognition Models		3	11
	My presence	Accounting Measurement Alternatives and Income Recognition Models		3	12
	My presence	History and development of accounting		3	13
				3	14
					15

11. Course Evaluation

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

12. Learning and teaching resources

Accounting Theory Book, Dr. Ahmed Al-Balqawi	Required textbooks(methodology if any)
	Main References(Sources)
	Recommended supporting books and references(scientific journals, reports, etc .)
	Electronic references, websites

Course Description Form

1. Course name	
Accounting specialized accounting systems	
2. Course code	
HUC-ACC-040	
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: Assistant Professor Dr. Mohammed Mohsen Al-Zurfi Email: mohammed.abdulreda@uobabylon.edu.iq	
8. Course objectives	
The curriculum covers the subject of Specialized Accounting" which" concerns accounting in economic units that provide agricultural and hotel services, with the aim of enabling the student to learn how to perform accounting work in these units and then arrive at the results of their work in terms of profit and loss by preparing the final accounts and stating their financial position (balance sheet) at the end of each fiscal year.	Subject objectives
9. Teaching and learning strategies	

1. **Advanced Theory Courses**: Advanced theory courses may be offered that cover the basic concepts and foundations of specialized accounting systems, such as Human Resource Management Systems(HRIS) or Customer ement (CRM) systems. 2. **Practical lessons and practical applications** be included that allow students to interact with the field's accoun ystems, helping them understand how to use specialized tools in the field of accounting. 3. **Case studies and practical analysis**: Specialized practical cases related to the analysis and design of accounting systems can be provided to enable students to apply theoretical concepts in real-world contexts and solve complex problems. 4. **Workshops and practical projects**: Interactive workshops can be organized that include practical applications of specialized accounting systems, such as designing and developing a new accounting system or improving an existing system. 5. **Problem-based learning and research projects**: Students may be encouraged to explore contemporary accounting problems or challenges in the field of specialized accounting, conduct research and develop innovative solutions. 6. **Interactive learning and modern technologies**: Modern technologies such as virtual reality, augmented reality, and computer simulation can be used to provide interactive and realistic learning experiences for students. 7. **Continuous assessment and immediate feedback**: Mechanisms should be provided to assess students' progress and provide immediate feedback to help them improve their understanding and performance in the area of specialized accounting systems.	Strategy

10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
	My presence	**The concept of agricultural activity and its characteristics**		4	1

	My presence	**Methods of extracting agricultural land**		4	2
	My presence	**Accounting for agricultural materials**		4	3
	My presence	**Accounting for Human and Automated Work**		4	4
	My presence	**Agricultural crop lists**		4	5
	My presence	**Agricultural crop accounts**		4	6
	My presence	**Orchard and fruit garden accounts**		4	7
	My presence	**First monthly exam**		4	8
	My presence	**Cattle breeding**		4	9
	My presence	**Work cattle**		4	10
	My presence	**fattening cattle**		4	11
	My presence	**Dairy cattle**		4	12
	My presence	**Final accounts in agricultural establishments**		4	13
	My presence	**The concept of hotel activity and its characteristics**		4	14
	My presence	**Second monthly exam**		4	15

11. Course Evaluation

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

12. Learning and teaching resources

Faiza Ibrahim Mahmoud Al-Ghaban Dr. Thaer Sabry Mahmoud Al-Ghaban, "Specialized Accounting Systems Oil Accounting, Bank Accounting, Insurance Accounting,) .Agricultural Accounting), 2013	Required textbooks(methodology if any)
	Main References(Sources)

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



Course Description Form

1. Course name	
Accounting Information Systems	
2. Course code	
HUC–ACC–050	
3. Chapter/Year	
2026 / – Two Chapter	
4. Date of preparation of this description	
2026/2/1	
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: M.M. Hashim Haider Yousef Hussein Email: HASHIMH.ALSARRAF@UOKUFA.EDU.IQ	
8. Course objectives	
• **Understanding the basic concepts:** Gain a deep knowledge of information systems concepts and their importance in the field of accounting. • **Systems design and implementation:** The ability to design and implement accounting information systems that meet the needs of the organization. • **Systems Analysis and Evaluation:** Learn how to analyze and evaluate existing accounting information systems to identify strengths and weaknesses. • **Use of accounting software:** Proficiency in using integrated accounting programs to manage financial and accounting operations. • **Data management:** Understand how to manage and secure accounting data to ensure its accuracy and reliability.	Subject objectives

- **Decision making:** Using accounting information systems in making administrative and strategic decisions.
- **Keeping up with developments:** Keeping up with the latest developments in the field of accounting information systems and their applications.

9. Teaching and learning strategies

Strategy
• Active learning: Encourage students to actively participate through discussions, hands-on activities, and problem solving. Active learning helps students .enhance their understanding and remember information better • Collaborative Learning: Using group work and collaborative projects to enhance learning. Through collaboration, students can share knowledge and develop .communication and leadership skills • **Flipped Classroom** In this strategy, students review educational materials : outside the classroom (such as watching video lectures), and class time is used .for in-depth discussion and applied activities • Problem-based learning: Providing students with real-world challenges or problems to work on, helping them develop critical thinking skills and the ability .to deal with real-world situations • Self-directed learning: Encouraging students to set their own learning goals and explore resources to achieve these goals. This type of learning requires high .levels of self-management and personal motivation • Continuous assessment: Conduct periodic assessments of student progress, whether through tests, research papers, or oral classroom assessments. Continuous assessment helps provide feedback that helps in the continuous .improvement of the educational process • Use of technology: Integrating technology into education through the use of e-learning tools, educational platforms, and interactive media, which enhances the .learning experience and helps access diverse educational resources

- Differentiated Instruction: Providing educational materials and activities appropriate for different levels of students, ensuring that individual differences, abilities and learning styles are taken into account.

10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Discussion and oral and written examinations	Presentation and discussion	**Introduction to Information System**		2	**1**
Discussion and oral and written examinations	Presentation and discussion	**Nature of information system**		2	**2**
Discussion and oral and written examinations	Presentation and discussion	**System Technologies Documentation**		2	**3**
Discussion and oral and written examinations	Presentation and discussion	**Nature of accounting information system**		2	**4**
Discussion and oral and written examinations	Presentation and discussion	**Databases and their applications to the accounting information system**		2	**5**
Discussion and oral and written examinations	Presentation and discussion	**Nature of transaction processing**		2	**6**
Discussion and oral and written examinations	Presentation and discussion	**Application of accounting information system to expenses and revenues**		2	**7**
Discussion and oral and written examinations	Presentation and discussion	**Accounting Information System and Internal Control**		2	**8**
Discussion and oral and written examinations	Presentation and discussion	**The role of accounting information system in management**		2	**9**

Discussion and oral and written examinations	Presentation and discussion	**January exam**		2	**10**
Discussion and oral and written examinations	Presentation and discussion	**Uses of accounting information system in operations planning (production (and finance**		2	**11**
Discussion and oral and written examinations	Presentation and discussion	**Administrative decision making and reporting**		2	**12**
Discussion and oral and written examinations	Presentation and discussion	**Small Business Accounting Information System**		2	**13**
Discussion and oral and written examinations	Presentation and discussion	**Small Business Accounting Information System**		2	**14**
Discussion and oral and written examinations	Presentation and discussion	**February exam**		2	**15**

11. Course Evaluation

Grade40 distribution.midterms and 50 finals 10 , Daily attendance and assessment

12. Learning and teaching resources

	Required Textbooks 1. Marshall's book Control and .Information Systems 2009
	1. Main References Marshall's book Control and Information Systems .2009
	Electronic references, websites

https://account.hilla-unc.edu.iq/%D9%88%D8%B5%D9%81-%D8%A7%D9%83%D8%A7%D8%AF%D9%8A%D9%85%D9%8A-%D8%A7%D9%86%D9%83%D9%84%D9%8A%D8%B2%D9%8A-2026/