

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



Academic Program Descriptions
University of Hilla
College of Administration and
Economics
Department of Accounting

2026-2025



University Name: University of Hilla

College\Institute: Administration and Economics

Department: Accounting

Academic or Professional Program Name: Bachelor of Accounting

Certificate Name: Bachelor of Science in Accounting

Academic System: Semester-based - Bologna Process

Date of Description Preparation: March 23, 2026

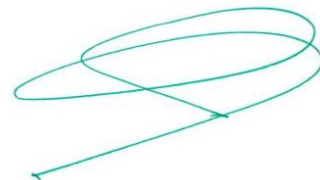
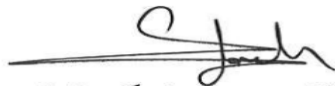
Date of File Completion: March 23, 2026

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

Name of the Head of the Quality Assurance and University Performance Division: Ms. Sarah Karim Ibrahim

Date: 23/3/2026

Signature:



Dean's approval

Prof. Dr. Hussein Dekan Darwish

1. Vision

The Department of Accounting aims to be an academic and research center for analyzing economic issues, and to prepare distinguished graduates contributing to sustainable economic development locally and globally.



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2. a task The program

The Department of Accounting seeks to provide high-quality education that combines theoretical knowledge and practical skills, and to develop innovative solutions to contemporary economic issues, thereby contributing to sustainable development and serving the community.

3. Goals The program

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

2-Preparing graduates who possess the necessary skills Analytical and critical thinking is essential for understanding economic problems and making effective decisions.

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

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

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

4. Accreditation Programming

Ministry of Higher Education and Scientific Research / College Accreditation Councils, College of Administration and Economics.

5. Effects Foreign

market Work - Visits Field For circles Government App.

6. structure The program

comments *	rate centenary	Hours Approved	number Courses	structure The program
essential		4	3	requirements The Foundation
essential		6	2	requirements College
essential	%48	32	5	requirements Section
Phase three only		2	1	Training Summer
				not that



Objectives of the academic program:

- The program aims to graduate accountants who possess theoretical and practical skills in preparing and analyzing financial data, detecting accounting errors, and correcting them.
- The program is designed to provide accountants with the necessary skills to keep pace with digital transformation and the use of advanced accounting software and artificial intelligence in financial operations.
- : Designing and operating accounting systems (manual and electronic), costing systems, and financial management is a fundamental element in the student's development during the program.
- Yes , the program aims to prepare specialists capable of supervising internal and external audit processes, and ensuring the accuracy and calibration of financial records in accordance with the laws.
- Students will analyze financial statements, provide tax advice, and explore alternative financing solutions that contribute to supporting managerial decision-making.
- The program aims to enable students to prepare estimated budgets, schedule cash flows, and complete the accounting cycle with high efficiency.
- Working to enhance professional performance standards, including the application of International Financial Reporting Standards(\$IFRS\$) and International Standards on Auditing(\$ISA\$) in the work environment.
- Keeping up with modern developments in accounting thought and academic research to ensure educational outcomes that meet the changing needs of the labor market.
- To promote adherence to accounting ethics and transparency, and to strengthen ties between the department and the various economic sectors in society.
- Openness and communication with professional associations and similar financial and accounting institutions inside and outside the country to exchange experiences and develop skills.



A- Cognitive objectives

A1- The ability to analyze the items of the financial statement and break down the elements of the accounting cycle.

A2- The ability to diagnose errors and deviations in financial records and budgets.

A3- The ability to provide corrective treatments and restrictions for accounting problems.

A4- The ability to develop periodic audit and financial control plans for the establishment.

A5- The ability to identify and study the accounting policies and standards appropriate for each activity.

B- Program qualification objectives:

B1- Training and developing professional staff in the design and operation of accounting and control systems.

B2- Designing highly efficient and economically accurate cost and financial information systems to rationalize spending.

B3- Providing financial, tax and auditing advice to institutions and companies.

Teaching and learning methods

- **Theoretical lectures:** To explain accounting standards and financial regulations.
- **Accounting laboratories:** For practical application to financial systems and software(ERP).
- **Seminars and scientific meetings:** To discuss contemporary accounting and auditing issues.
- **Training courses:** For professional qualification with international certifications(CPA, CMA).
- **Field visits:** For financial institutions, banks, and auditing firms.

Evaluation methods

.Daily exams, term exams, daily attendance, reports, and annual evaluation

C- Affective and value-based objectives

Part 1- Commitment to honesty and professional integrity in preparing financial reports and reducing financial waste.

Part 2- Providing professional advice and opinion with objectivity and impartiality to serve the public and private interests.

Part 3- Promoting the principle of transparency and financial disclosure as a fundamental ethical value in accounting work.



A- Personal Development Planning

- **Field visits:** For banks, the stock exchange, and financial and tax institutions.
- **Professional application:** In major auditing and accounting consulting firms.
- **Specialized exhibitions:** Participating in financial technology (FinTech) events.
- **Training courses:** Specialized programs in accounting software and digital transformation.

B- Admission criteria

- **Graduates of preparatory school:** The scientific branch (biological and applied) and the literary branch.
- **Graduates of vocational preparatory schools:** Business branch (accounting specialization).
- **Graduates of technical institutes:** Those who have a technical diploma in accounting or financial management.
- Graduates of the sixth preparatory course for the biological and applied branches
- Graduates of technical institutes



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Course description template

Module Information			
Study material	Fundamentals of Financial Accounting 1		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	CORE		Type of course
	AC1101		Subject code
	8		Study units
	93		Capacity (hours/week)
1	semester	1	Academic level
Management and Economics	College	ACC	Department code
Shimaaabbas@gmail.com	Email	Shaimaa Abbas Abdel	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
1-By enabling the student to become familiar with the accounting principles required for daily financial transactions. 2-Maintaining its own records and understanding the stages of the accounting cycle, starting from recording in the journal to preparing the final accounts and balance sheet. 3-Making accounting adjustments and learning about methods of calculating depreciation.			Course objectives

 1- The student should be able to understand the terminology of the scientific subject. 2- The student should be able to understand accounting records 3- The student should be able to understand the relationship between accounting constraints and the accounting cycle. 4- The student should be able to prepare the final accounts. 5- The student should be able to distinguish between accounting and other sciences.	Learning outcomes for the subject
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Encouraging active student participation in daily and homework assignments, as well as refining and expanding their accounting thinking skills, is achieved through interactive classroom activities and by considering simple experiments involving sampling activities of interest to students.	Guidelines
Learning and teaching strategies	
1- Using deductive and inductive methods. 2- Following the brainstorming method and its various techniques. 3- Following mind maps and various curves. 4- Using personal, linguistic, and mathematical intelligence strategies.	Strategies

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

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4			2	School assignments	
3-4-			2	Discussion/Experiences	
6-7-10			2	Report / Laboratory	
1-8				2	Midterm exam
1-15		50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	Introduction to Financial Accounting (The concept of accounting and its objectives, fields of accounting and beneficiaries, the (accounting cycle.
Week 2	overview of accounting concepts, principles, assumption and determinants
Week 3	Types of companies according to ownership and nature of activity.
Week 4	Financial transaction analysis.
Week 5	Budget Equation Method.
Week 6	First exam.
Week 7	Recording and posting financial transactions - Double-entry bookkeeping method - Explanation of the accounting cycle.
Week 8	Accounting records and documents (daily) And the professor) prepares the trial balance and financial statements (income (statement and balance sheet.
Week 9	Accounting for the formation of sole proprietorships (Formation increase and reduction of capital, personal withdrawals , loans , (and their interest.
Week 10	Accounting for merchandise (purchases and sales).
Week11	Second exam.
Week12	Accounting treatment of purchase and sale expenses for goods.
Week 13	Revenue and capital expenditures.
Week14	Accounting treatment of types of discounts.
Week15	Cash accounting The fund and bank, with a review of the article.

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

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	E- Sufficient	acceptable	59-50	The work meets .minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required
note:				
Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.				

Course description template

Module Information			
Study material	Principles of Business Administration	Study material	
theory a lecture ☒ Laboratory (practical lesson educational seminar) ☐	B	Type of course	
	AC1102	Subject code	
	6	Study units	
	48	Capacity (hours/week	
1	semester	1	Academic level
Management and Economics	College	ACC	Department code
Wcni1659@gmail.com	Email	Marwa Kazem Hadi	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
- Understanding the internal and external business environment in which organizations operate. - Developing managerial and leadership thinking skills. - Linking administrative concepts with modern theories in decision-making. - To qualify the student to understand the roles that managers play in contemporary institutions.			Course objectives

	
• The business environment and its effects on the performance. • Planning: Formulating strategic and operational goals for organizations. • Organization: Understanding the structures of administrative organization and how authorities and responsibilities are distributed. • Leadership: Identifying appropriate leadership styles and their impact on motivation and teamwork. • Control: Applying control tools to evaluate performance and ensure that objectives are achieved.	Learning outcomes for the subject

• Introduction to Management: The Emergence and Development of Management Thought (Traditional, Behavioral, and Modern Schools). • Planning: Levels of planning, planning strategies, and the strategic environment. • Organization: organizational structures, division of labor, authority, centralization and decentralization. • Direction (Leadership and Motivation): Theories of motivation, leadership styles, and group dynamics. • Control: Types of control, performance standards, and achievement evaluation tools. • Contemporary Management: Corporate Social Responsibility and Change Management in the Digital Business Environment.	Guidelines
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Learning and teaching strategies	
• Case Study Method: Presenting real-life management problems faced by companies and asking students to provide management solutions based on the four functions. • Simulation-based learning: Simulating managers' roles in different managerial situations to enhance leadership and decision-making skills.	Strategies

- Brainstorming: Discussing the modern challenges facing managers in light of information and globalization.



- Students are tasked with preparing a report on the structure of a real organization and analyzing its components.

- Cooperative learning: Working in groups to prepare a "work project" that covers the planning and implementation phases of a new product or service.

Student's academic workload

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

Course Material Assessment

Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum

Week 1	Introduction to Management: Concept,
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	Importance, and Basic Functions.
Week 2	The evolution of management thought: classical and modern management tools.
Week 3	Evolution of Management: Systems, Management Science, and Quality Management.
Week 4	Planning: Importance, Steps, and Types of Plans
Week 5	Administrative decision-making: its steps, types, and obstacles.
Week 6	Strategy: Its concept and levels (competitive strategy).
Week 7	First exam(Midterm Exam).
Week 8	Organization: Organizational structures, administrative divisions, and organizational design.
Week 9	Authority, responsibility, delegation, and centralization versus decentralization.
Week 10	Leadership: its styles, theories, and the difference between a manager and a leader.
Week 11	Motivation: Theories of motivation and their applications in the workplace.
Week12	Administrative communications: its types, obstacles, and methods of improvement.
Week 13	Control: The control process, types of control, and its tools.
Week14	Contemporary Management: Social Responsibility, Ethics, and Change Management.
Week15	Second and final exam + comprehensive project review.

Study resources		
Is it available in the library?	the address	
	 Management and actions thought and the development Modern Management and Leadership	Required address
	Principles of Management: Functions and Processes Management: Theories and Schools Management Stephen Robbins	Recommended titles
https://hbrarabic.com/ Website / Publishing House		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.

Course description template

Module Information			
Study material	General Mathematics		Study material
theory a lecture ☒	B		Type of course
Laboratory (practical) ☐		AC1103	Subject code
lesson educational ☐		6	Study units
seminar ☐		63	Capacity (hours/week)
1	semester	1	Academic level
Management and Economics	College	ACC	Department code
Rajihy.yasen@hilla-unc.edu.iq	Email	Yassin Asad Muhanna	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
1. Developing analytical and logical abilities: The goal is to enable the student to think in an organized way, analyze complex financial problems, and transform them into solvable mathematical models, which is a fundamental skill for the accountant in evaluating financial data. 2. Mastering basic mathematical tools: Enabling the student to use functions, limits, derivatives, and integrations in the context of managerial applications, such as determining break-even analysis or calculating rates of change in costs and revenues. 3. Enhancing efficiency in financial calculations: Providing the student with the necessary calculation skills to deal with matrices and determinants, which are essential in solving systems of linear			Course objectives

equations used in cost allocation or linear programming of limited resources.

4. Linking mathematics and accounting: Bridging the gap between mathematical theory and accounting, by training the student in mathematics in simple and compound interest, and present values for the future, which enhances his ability to make financial decisions.

5. Developing accuracy and integrity skills in accounting: Instilling the values of accuracy and clarity in handling numbers, as this skill is an integral part of the professional integrity required by accounting work.

- Analytical application: Applying mathematical functions to solve economic and accounting problems.
- Solving linear systems: Using matrices and determinants in processing complex accounting data.
- Calculating changes: Using calculus to determine changes in costs and profitability (marginal analysis).
- Mathematical modeling: Building simple mathematical models to predict financial trends.
- Professional accuracy: Demonstrating high skills in the computational accuracy necessary to ensure the integrity of financial statements.

**Learning
outcomes for the
subject**

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

Guidelines

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

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

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10		Quick test	Initial assessment
2-3-4				School assignments	
3-4-5				Discussion/Experiences	
6-7-10-15				Report / Laboratory	
1-8				Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	Sets, real numbers, and basic operations.
Week 2	Real functions: their definition, types (linear quadratic) exponential, logarithmic.
Week 3	Applications of functions in accounting (cost function, (revenue function, profit functio
Week 4	Endings and Continuity: Basic Concepts and Rules.
Week 5	Differentiation: The mathematical concept and differentiation of simple functions.
Week 6	Applications of differentiation in marginal analysis (marginal cost, marginal revenue).
Week 7	First exam(Midterm Exam).
Week 8	Matrices: Types of matrices and operations on them (addition, subtraction, multiplication).
Week 9	Matrix Determinantsand Their Properties.
Week 10	Solving systems of linear equations using matrices and determinants (Cramer's rule).
Week11	Introduction to Integration: Basic Rules of Indefinite Integration.
Week12	Definite integration and its applications (calculating (areas and cost accumulations.
Week 13	Financial Mathematics (1): Simple Interest and Trade Discount.
Week14	Financial Mathematics (2): Compound Interest and the Time Value of Money.
Week15	Second and final exam + comprehensive review of practical projects.

Study resources		
Is it available in the library?	the address	
	 itrices and their accounting	Required address
	App. ...atics in Financial Sciences	Recommended titles
https://www.pearson.com/		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets .minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

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Course description template

Module Information			
Study material	Principles of Economics	Study material	
theory a lecture ☒	B	Type of course	
Laboratory (practical) ☐	AC1104	Subject code	
lesson educational ☐	6	Study units	
seminar ☐	48	Capacity (hours/week)	
1	semester	1	Academic level
Management and Economics	College	ACC	Department code
hussainalsady44@gmail.com	Email	Hassanein Abdul Amir Abdul Hassan	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
- To provide the student with analytical tools to understand consumer and producer (micro) behavior. - To enable the student to analyze the performance of the national economy and the impact of fiscal and monetary (macro) policies. - Developing the student's ability to predict economic variables and their impact on financial and accounting decisions.			Course objectives

- Identifying the forces of supply and demand and their impact on determining prices in the market.
- Calculating and using elasticity in price determination.
- Understanding the structure of markets (monopoly, monopolistic competition, oligopoly, perfect competition).
- Analysis of macroeconomic indicators (GDP, inflation, unemployment).
- Distinguishing between fiscal policy and monetary policy tools and their impact on economic activity.



Learning
outcomes for the
subject

- Production and Cost Theory: Total and Marginal Production, Types of Costs.
- Market structures: perfect competition, monopoly.
- Macroeconomics: Gross Domestic Product (GDP) National Income Account.
- Macroeconomic balances: inflation, unemployment, fiscal policy, and monetary policy.

Guidelines

Learning and teaching strategies

- 1- Using deductive and inductive methods
- 2- Following the brainstorming method and its various techniques
- 3- Following mind maps and various curves
- 4- Using personal, linguistic, and mathematical intelligence strategies.

Strategies

Student's academic workload

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

	workload during the semester
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Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		



Weekly theoretical curriculum	
Week 1	Introduction to Economics: Scarcity Choice, and the Production Possibilities Curve.
Week 2	Determinants, the law of demand, and equilibrium.
Week 3	Supplying factors, the law of supply, and equilibrium.
Week 4	Market equilibrium: Determining the equilibrium price and equilibrium quantity.
Week 5	elasticities (price, internal, and cross-price) and their applications.
Week 6	Consumer behavior theory: Marginal utility and consumer equilibrium.
Week 7	First exam(Midterm Exam).
Week 8	Production theory: the production function and the law of diminishing returns.
Week 9	Cost theory: fixed, variable, total, and marginal costs.
Week 10	Market Structures (1): Perfect Competition and Price Fixing.
Week11	Market structures (2): Monopoly and monopolistic competition.
Week12	Introduction to Macroeconomics: Gross Domestic Product (GDP) and its Components.
Week 13	Unemployment and inflation: concepts, measurement, and economic effects.
Week14	Fiscal and monetary policy: the state's tools for achieving stability.
Week15	Second and final exam + discussion of applied projects.

Study resources		
Is it available in the library?	the address	
	Fundamentals of Microeconomics Macroeconomics Fundamentals Comprehensive economic analysis	Required address
	Principles of Microeconomics Principles of Macroeconomics Economics- Samuelson	Recommended titles
Dar Al-Masira Publishing and Distribution Dar Wael for Publishing and Printing https://data.worldbank.org/		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
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sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.



Course description template

Module Information			
Study material	Human rights and democracy		Study material
theory a lecture ☒ Laboratory practica ☐ lesson educational ☐ seminar ☐	S		Type of course
	UNI-104		Subject code
	2		Study units
	33		Capacity (hours/week
1	semester	1	Academic level
Management and Economics	College	ACC	Department code
rami.hatef@hilla-unc.edu.iq	Email	Rami Obeid phone	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
The primary objective of this course is to equip accounting students with a sound legal and ethical understanding of their own rights and the rights of others, and to instill democratic principles as a core value in society and professional practice. The course aims to develop students' ability to understand constitutional texts, promote the values of tolerance and civic responsibility, and connect these concepts to integrity and transparency, which are cornerstones of the accounting profession.			Course objectives

- Defining the fundamental rights and freedoms guaranteed under international conventions and the Iraqi constitution. - Understanding the concepts and their impact on building strong democratic societies. - Applying the principles with standards of integrity and fairness in accounting work environments. - Applying critical thinking mechanisms in evaluating contemporary societal and civic issues. - Working effectively within multidisciplinary teams while respecting diversity and cultural differences.	Learning outcomes for the subject
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- Historical roots: The evolution of the concepts of rights and democracy throughout the ages. - International Framework: A Study of the Universal Declaration of Human Rights and the International Covenants on Civil and Political Rights. - The Iraqi Constitution: An analytical reading of the second chapter of the constitution concerning rights and freedoms. - The democratic process: elections, the peaceful transfer of power, and the role of civil society. - Ethics and integrity: The role of human rights in combating corruption and promoting professional transparency.	Guidelines
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Learning and teaching strategies	
- Academic debates(Debates): on contemporary democratic issues to enhance the student's ability to express an opinion and accept the opinions of others. - Problem- Based Learning: through studying cases of rights violations or societal issues that require a democratic solution. - Directed research: Assigning students to write specialized articles linking (human rights and the ethics of the accounting profession). - Reflective thinking: Writing periodic reports on the student's role as a citizen in promoting the values of a civil state.	Strategies

Student's academic workload

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



Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	Introduction and basic concepts (human rights, freedom (human dignity.
Week 2	The historical development of human rights (from ancient (times to modern conventions.
Week 3	The Universal Declaration of Human Rights: Analysis and Implications.
Week 4	International covenants (related to civil, political, economic, (and social rights.
Week 5	The concept of democracy: roots, definition, and types (direct, representative).
Week 6	Pillars and principles of democracy (pluralism, rule of law, (peaceful transfer of power.
Week 7	First exam(Midterm).
Week 8	The political system in Iraq and the Constitution of the Republic of Iraq.
Week 9	Rights and freedoms in the Iraqi Constitution (Chapter Two).
Week 10	Civil society organizations: their role in promoting

	democracy.
Week 11	Active citizenship: rights, duties, and social responsibility.
Week 12	Rights of vulnerable groups: women, children, people with (disabilities).
Week 13	Transparency and accountability: a cornerstone for protecting human rights in Iraq.
Week 14	Contemporary challenges facing human rights and democracy.
Week 15	Second and final exam + concluding discussions of research projects.



Study resources		
Is it available in the library?	the address	
	human rights Democracy and citizenship Constitutional and legal texts	Required address
	Human Rights: International Concepts and Foundations Democracy and Citizenship: A Study in Political Thought	Recommended titles
https://ihchr.iq/ https://www.un.org/ar		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
 Success	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.



Course description template

Module Information			
Study material	English language		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	S		Type of course
	UNI-101		Subject code
	2		Study units
	33		Capacity (hours/week
1	semester	1	Academic level
Management and Economics	College	ACC	Department code
Mfdm258@gmail.com	Email	Sundus Muhammad Alloush	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval
Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
- Cognitive objectives To enable students to understand the basic rules of tenses in the English language And its uses in different contexts. Developing students' ability to distinguish between different tenses and apply them correctly Correct in writing and conversation. - Program-specific skills objectives Enhancing students' skills in formulating correct sentences and grammatical structures according to			Course objectives

For different times.	
 ...students' ability to use tenses in effective ... whether in Academic writing or everyd ...ation: The student should be able to write ... (Emails, Memos, Reports) in correct English and ... nology. • Reading comprehension: The ability to read and analyze financial reports and economic analyses published in English. • Presentation skills: The student should be able to give presentations on accounting or administrative topics fluently. • Specialized terminology: Mastering the basic terminology in accounting, management, and marketing(Accounting & Management Terminology). • Listening and observation: Developing the ability to understand lectures or professional meetings in English.	Learning outcomes for the subject

Developing linguistic and professional competencies(English for Business) that serve the student in drafting financial reports, business correspondence, and conducting presentations in international work environments.	Guidelines
Learning and teaching strategies	
1- Interactive learning: 1. Using group activities, language games, and simulation exercises to enhance understanding and practice. 2. Task-based learning: Assigning students written tasks and practical conversations that integrate different tenses into real-life contexts. 3- Continuous feedback: Providing immediate feedback on student performance and correcting errors to gradually improve their language skills.	Strategies

Student's academic workload			
6.2	weekly study load for the student	93	Regular academic workload for the student during the semester

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



Course Material Assessment

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum

Week 1	Review of basic grammar rules (tenms and (auxiliary verbs.
Week 2	Speaking skills: Expressing opinions and feelings in everyday situations.
Week 3	Comprehension reading: Dealing with cultural and social texts.
Week 4	Functional writing: writing letters and personal notes.
Week 5	Listening: Understanding different dialects and accents.
Week 6	First exam.
Week 7	General life vocabulary (travel, health, and (entertainment.
Week 8	Advanced Grammar: Conditional Sentences and TheirForms.
Week 9	Oral presentation skills: Presenting a general topic to an audience.
Week 10	Academic writing: Essaywriting.
Week11	Second exam.
Week12	Dialogue and debate skills on general topics.
Week 13	Analytical reading: newspaper articles and short stories.
Week14	Using technology in language learning and its applications.
Week15	Comprehensive review and final performance evaluation.



Study resources		
Is it available in the library?	the address	
	General English Proficiency.	Required address
	English File - Upper Intermediate (by Christina Latham-Koenig)	Recommended titles
British Council - LearnEnglish		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required
note:				

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.



Course description template

Module Information			
Study material	Fundamentals of Financial Accounting 2		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	CORE		Type of course
	AC1201		Subject code
	9		Study units
	93		Capacity (hours/week
2	semester	1	Academic level
Management and Economics	College	ACC	Department code
Shimaaabbas@gmail.com	Email	Shaimaa Abbas Abdel	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
- To deepen the student's understanding of International Financial Reporting Standards(IFRS) and how to apply them to items in the balance sheet. - To enable the student to prepare and process accounting transactions related to fixed assets, long-term liabilities, and equity. - Developing skills in preparing advanced financial statements (cash (flow statement, comprehensive income statement.			Course objectives

Enhancing the ability to analyze the impact of accounting estimates on the quality of financial information.	
 - transactions related to non-current assets disposal). - at entries for financial obligations and - Classification and modification of equity items (shares, retained earnings, distributions. - Preparing a cash flow statement using both direct and indirect methods. - Adherence to ethical and professional standards when presenting financial statements.	Learning outcomes for the subject

- Fixed assets: acquisition, depreciation, and revaluation. - Intangible assets: goodwill, patents, and their accounting treatment . - Liabilities: Long-term loans, bonds, and provisions. - Equity: Issuance of shares, retained earnings, and dividend distributions. - Cash flows: Analysis of operating, investing, and financing activities.	Guidelines
Learning and teaching strategies	
- Standards-based learning: Linking each semester to the relevant International Accounting Standard(IAS/IFRS) . - Problem Solving(Case Studies): Providing practical cases of real companies involving complex assets or financing operations to request accounting treatment for them. - Computer simulation(Spreadsheet Modeling): UsingExcel to prepare consumption schedules, loan scheduling, and financial statements. - Collaborative learning: Discussing changes in accounting standards and their impact on financial statements.	Strategies



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

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	A comprehensive review of accounting principles and the concepts for financial reporting.
Week 2	Accounting for (tangible) assets: acquisition and historical cost.
Week 3	Fixed assets: depreciation: different accounting methods (straight line, declining balance).
Week 4	Revaluation of fixed assets and impairment (IAS 36 standard).
Week 5	Accounting for intangible assets (goodwill, patents, trademarks).
Week 6	First exam (Midterm Exam).
Week 7	Short-term (current) liabilities: treatment and measurement.
Week 8	Long-term obligations (loans and bonds): Issuance and interest.
Week 9	Provisions for Liabilities and Contingent Liabilities (IAS 37 Standard).
Week 10	Equity rights (1): Issuance of shares (ordinary and preferred).
Week 11	Equity (2): Retained earnings and dividends.
Week 12	Statement of Cash Flows (1): Operating Activity (Direct and Indirect Methods).
Week 13	Statement of Cash Flows (2): Investing and Financing Activities.
Week 14	Investments in securities: classification and accounting treatment.
Week 15	Second and final exam + comprehensive review of financial projects.

Study resources		
Is it available in the library?	the address	
	Advanced Financial Accounting International standards	Required address
	Financial Accounting: Standards and Application	Recommended titles
Dr. Mu'ayyad Al-Karkhi, Dar Al-Yazuri https://www.ifrs.org/		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50) 	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Fair	middle	69-60	Medium with significant shortening
	E- Sufficient	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55), while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.



Course description template

Module Information			
Study material	Principles of Statistics		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	B		Type of course
	AC1202		Subject code
	8		Study units
	63		Capacity (hours/week)
2	semester	1	Academic level
Management and Economics	College	ACC	Department code
Rajihy.yasen@hilla-unc.edu.iq	Email	Yassin Asad Muhanna	Course Professor
Master's	Certificate	Assistant Professor .Dr	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
This includes providing students with the fundamental concepts and principles of statistics, teaching them how to collect and analyze data, and interpret results accurately and objectively. It also aims to equip students with the skills necessary to make sound decisions based on available data and to provide accurate assessments of phenomena and changes in society.			Course objectives

- The ability to display data using frequency tables and graphs.
- Calculating and using the arithmetic mean, median, mode, and standard deviation.
- Understanding the relationship between variables using correlation and simple regression.
- Applying sampling techniques in accounting auditing.

Learning
outcomes for the
subject



• Descriptive statistics: Data types, frequency tables, frequency histograms. • Measures of central tendency: Mean, median, mode, standard deviation, variance. • Correlation and regression: Correlation coefficient, simple linear regression equation. • Probability and distributions: Probability rules, the standard normal distribution. • Statistical inference: estimation and hypothesis testing.	Guidelines
Learning and teaching strategies	
• Active learning encourages students to participate actively through discussions, hands-on activities, and problem-solving. It helps students enhance their understanding and recall of information. • Collaborative learning: Using teamwork and collaborative projects to enhance learning. Through collaboration, students can exchange knowledge and develop communication and leadership skills. • Flipped Classroom In this strategy, students : review educational materials outside of class (such as watching video lectures), and use class time for in-depth discussion and practical activities. • Problem-based learning: Presenting students with real challenges or problems to work on solving, which helps them develop critical thinking skills and the ability to deal with real-life situations. • Self-directed and guided learning: Encouraging students to set their own learning goals and explore resources to achieve those goals. This type of learning requires strong self-management skills and personal motivation. • Continuous assessment: Conducting periodic assessments of student progress, whether through tests, research papers, or oral classroom assessments. Continuous assessment helps provide feedback that contributes to the ongoing improvement of the educational process.	Strategies

- Using technology: Inter to education through the educational platforms which enhances the learning process. access diverse educational resources. - Differentiated instruction: Providing educational materials and activities that are appropriate for different levels of students, ensuring that individual differences between students in abilities and learning styles are taken into account.	
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Student's academic workload			
6.2	weekly study load for the student	93	Regular academic workload for the student during the semester
7.1	Irregular weekly study load for the student	107	Irregular student workload during the semester
200			The student's total academic workload during the semester

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	Introduction to Statistics
Week 2	Statistical concepts
Week 3	Sample collection
Week 4	Organizing and displaying samples
Week 5	Sample specifications
Week 6	Measures of tendency
Week 7	First month exam
Week 8	Measures of dispersion
Week 9	Probabilistic theory
Week 10	The relationship between variables
Week11	Simple linear regression
Week12	Relationship between ranks and attributes
Week 13	Statistical tests
Week14	chi-square test
Week15	Second month exam





Study resources		
Is it available in the library?	the address	
	Principles of Statistics – Dr. Khashaa Al-Rawi Principles of Descriptive Statistics	Required address
	Principles of Statistics for Management and Economics Inferential statistics and its applications	Recommended titles
Dar Al-Masira Publishing and Distribution https://www.google.com/search?q=https://support.microsoft.com		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required
note:				

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.



Course description template

Module Information			
Study material	Computer Science Fundamentals		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	S		Type of course
	UNI-103		Subject code
	3		Study units
	48		Capacity (hours/week
2	semester	1	Academic level
Management and Economics	College	ACC	Department code
Mfdm0258@gmail.com	Email	Mohammed Aziz Jawad	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
- To enable the student to understand the hardware and software components of a computer. - Developing skills in using operating systems and handling files effectively. - Mastering the use of Office Suite applications , specifically Excel, for financial analysis.			Course objectives

• Raising awareness of cybersecurity and data ethics.	
 • Extension: Distinguishing between computer components (Hardware/Software) and their role in data processing. • Programming skills: Proficiency in dealing with the operating system (Windows) and resource management. • Office proficiency: Building professional spreadsheets for accounting using Excel. • Data security: Implementing protection procedures to maintain the confidentiality of financial information.	Learning outcomes for the subject

• Technical attendance: Commitment to actual attendance in the laboratory, as practical reports are not accepted from students absent without an official excuse; the subject depends on skills accumulation. • Digital integrity: Transferring files or completed projects between students is strictly prohibited; codes and files (such as Excel files) will be checked programmatically to ensure the work is individual. • Resource management: Adherence to naming files according to the approved format (e.g., Name_Stage_Date.xlsx) and maintaining the cleanliness of devices and arranging files in the designated places on the server. • Cybersecurity: Downloading any external software or accessing suspicious websites from lab devices is prohibited, and protection and periodic backups of personal projects must be activated. • Independence in learning: The student is encouraged to utilize open educational resources (such as Microsoft educational videos) to solve exercises before resorting to the teacher, in order to enhance the skill of searching for technical information. • Integration of tools: The student must connect what they learn in accounting (such as journal entries) with what they apply in computer science (such as mathematical functions in accounting Excel) as the final assessment depends on the student's ability to automate accounting processes.	Guidelines
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Learning and teaching strategies		
	• Focusing on practical application within the technical topic.	Strategies
	• g: Students are tasked with preparing a "mini account" on Excel at the end of the course.	
	• Collaborative learning: Solving group technical problems to enhance logical thinking skills.	

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

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	Computer concepts, components, and units of measurement
Week 2	Windows (and file management).
Week 3	Basics.
Week 4	Word - Advanced.
Week 5	Data concepts in Excel - Cells and references Data entry and table formatting.
Week 6	Basic mathematical equations in Excel Simple arithmetic operations(+, -, *, /).
Week 7	First exam(Midterm) Assessment of theoretical and applied concepts.
Week 8	Arithmetic and Conditional Functions (SUM, AVERAGE, IF) Applying Functions to Hypothetical Financial Data.
Week 9	Financial data graphical representation(charts) Converting numbers into illustrative charts.
Week 10	Data sorting and filtering Inventory and big data management.
Week11	Databases (Access) - Concepts Building Spreadsheets and Relationships
Week12	Working with queries in Access Extracting the required information from data
Week 13	Internet, email, and cloud services Working with e-learning platforms
Week14	Information security, privacy, and backup Implementing financial file protection measures.
Week15	Final exam + comprehensive project review Practical project presentation (mini accounting system).



Study resources		
Is it available in the library?	the address	
	Computer basics Office applications Technical standards	Required address
	Computer Science Fundamentals Microsoft Excel for Accounting	Recommended titles
Dar Al Manahij Publishing https://www.google.com/search?q=https://support.microsoft.com		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

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Course description template

Module Information			
Study material	Accounting readings and correspondenceE		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	B		Type of course
	AC1204		Subject code
	8		Study units
	78		Capacity (hours/week
2	semester	1	Academic level
Management and Economics	College	ACC	Department code
sarahkareemalshbeeb@gmail.com	Email	Sarah Karim Ibrahim	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-		nothing	Common required units
Course learning outcomes, and content			
- Professional reading: Enabling the student's vocabulary with international accounting and financial terminology. - Analytical reading: Enabling the student to read and understand the financial statements and annual reports issued by foreign companies. - Business correspondence: Training in writing formal letters, professional emails, and accounting reports in English.			Course objectives
- Understanding and comprehension: The ability to interpret the contents of financial statements(Income Statement, Balance Sheet) in English. - Professional writing: Writing formal letters to request financial information, object to invoices, or correspond with auditors. - Effective communication: Speaking sound financial terminology when discussing financial performance or giving presentations.			Learning outcomes for the subject

- Fundamentals of professional language: - Building a specialized accounting dictionary: the essential vocabulary used in financial reports and accounting entries. - Accounting sentence structure: How to formulate financial statements in an accurate and professional manner. - Reading and analyzing financial reports: - Study and analysis of the components of the basic financial statements (income statement, balance sheet, cash flow statement). - Interpreting the notes to the financial statements and understanding their economic implications. - Business and financial correspondence: - Writing official letters related to financial inquiries, claims, and responses to banking inquiries. - Crafting professional emails for communication between accountants, auditors, or external parties.	Guidelines
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• Administrative and supervisory reports:  Summarizing financial data in concise reports help management in making decisions. Reports and understand the key observations. • Interactive accounting communication: • Simulating dealings with suppliers and customers regarding account statements and financial reconciliations. • Basic skills in presenting financial data and explaining results to non-accounting parties.	
Learning and teaching strategies	
• Text- Based Learning: Using real annual reports from global companies(such as Apple or Google) and deconstructing their terminology. • Collaborative Writing: Drafting business letters in pairs (sender and receiver). • Vocabulary Brainstorming: Linking accounting terms in Arabic to their equivalents in English(Terminology Mapping).	Strategies

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



Course Material Assessment

Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum

Week 1	Introduction to basic accounting terminology and building a professional dictionary.
Week 2	Reading and analyzing the structure of the income statement (revenues and expenses).
Week 3	Reading and analyzing the balance sheet (assets, liabilities, and equity).
Week 4	Reading and analyzing the statement of cash flows and financial activities.
Week 5	Reading the notes to the financial statements (accounting notes).
Week 6	Skills in drafting formal letters for financial inquiries.
Week 7	First exam(Midterm Exam).
Week 8	Correspondence regarding financial claims and settlements with suppliers and customers.
Week 9	Writing professional emails (for internal and external correspondence).
Week 10	Reading and understanding audit reports and substantive observations.
Week11	Preparing concise financial reports for senior management.
Week12	Communication skills in financial meetings and presentation simulation.
Week 13	Writing reports related to financial performance evaluation (vertical and horizontal analysis).
Week14	Preparing explanatory memoranda for accounting decisions.
Week15	Second and final exam + comprehensive project review.



Study resources		
Is it available in the library?	the address	
	Financial reports and analysis Foundations of business correspondence International Financial Reporting Standards(IFRS)	Required address
	Analysis of financial reports and annual reports Professional business and accounting correspondence	Recommended titles
Dar Al-Masira Publishing and Distribution https://www.ifrs.org/		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
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	e - Sufficient	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required
note:				

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.



Course description template

Module Information			
Study material	Arabic		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	S		Type of course
	UNI-102		Subject code
	2		Study units
	33		Capacity (hours/week
2	semester	1	Academic level
Management and Economics	College	ACC	Department code
Mfdm0258@gmail.com	Email	Radhab Nahed Abdel Abbas	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
1- To enable the student to master the basic rules of the Arabic language (grammar and morphology) to ensure linguistic accuracy in writing and speaking. 2-Training the student in the art of functional writing and focusing on drafting administrative correspondence, reports, and official memos in a sound professional style. 3-Enhancing the student's ability to read analytically, understand texts, and accurately deduce meanings and ideas.			Course objectives

4-Developing the student's oral expression skills to enable him to participate in discussions and seminars fluently and clearly.	
 should be able to write reports and official correspondence in correct Arabic, free from grammatical and spelling errors. • The student should possess the skill to analyze texts and understand the meanings of words, and employ them in their specialized professional context. • The student should be able to distinguish between different linguistic styles (reporting, literary, scientific) and apply the appropriate style in his academic writings.	Learning outcomes for the subject

• Grammar and spelling rules: Hamzas, Taa Marbuta and Taa Maftuta, punctuation marks, and common mistakes. • Functional style: Characteristics of administrative writing and the difference between it and literary writing. • Official correspondence: elements of an official letter, style of writing, and administrative terminology. • Summarizing skills: rules of summarizing, and condensing ideas without compromising meaning. • Meeting minutes: How to write a report about a formal meeting or negotiation session.	Guidelines
Learning and teaching strategies	
• Direct writing practice: This strategy involves assigning students to write functional texts (official letters, progress reports, meeting minutes) on a weekly basis within the classroom, which enhances their professional writing skills through direct experience. • Peer correction: Students exchange their written texts and correct each other's spelling and grammar mistakes under the teacher's supervision. This method helps students discover common errors and boosts their confidence in their language proficiency. • Analyzing functional models: Presenting realistic models of official correspondence and real financial and accounting reports, then deconstructing their linguistic structure and analyzing their style of	Strategies

formulation, so that the student understands the difference between creative and professional administrative writing.



Student's academic workload

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

Course Material Assessment

Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	An introduction to the Arabic language: The importance of language and thinking.
Week 2	Primary diacritical marks and their applications.
Week 3	Parts of speech (noun, verb, particle) and how to distinguish between them in different texts.
Week 4	Subject and predicate: Cases of fronting and backshifting and their effect on sentence structure.
Week 5	The Five Verbs and the Five Nouns (Writing and Grammar Rules).
Week 6	First exam.
Week 7	The verbal sentence: the subject and the passive subject in administrative reports.
Week 8	The five objects: their uses in functional and precise expression.
Week 9	Hamza (connecting and separating), the letter Taa (closed and open), and error correction.
Week 10	Numbers and their writing (practical applications to amounts and financial dates).
Week11	Second exam.
Week12	Functional writing skills (writing administrative letters and official memos).
Week 13	The Art of Reporting: How to Write Technical and Financial Reports in a Sound and Professional Style.
Week14	Punctuation marks and their impact on understanding meaning and defining text paragraphs.
Week15	Presentation and oral discussion skills with a comprehensive review of the material.

Study resources		
Is it available in the library?	the address	
	Grammar and spelling rules Administrative and functional writing	Required address
	Simplifying Arabic grammar rules The art of administrative writing and reporting	Recommended titles
Dar Al-Maaref / Unified Curriculum https://www.google.com/search?q=http://www.mjal3raby.com		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50) 	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Fair	middle	69-60	Medium with significant shortening
	E- Sufficient	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required
note:				
Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.				



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Course description template

Module Information			
Study material	Intermediate Accounting 1		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	CORE		Type of course
	AC2101		Subject code
	6		Study units
	63		Capacity (hours/week
1	semester	2	Academic level
Management and Economics	College	ACC	Department code
HASHIMH.ALSARRAF@UOKUFA.EDU.IQ	Email	Hashim Haider Yousef	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
The primary objective of accounting is to measure the economic operations of different units in a standardized and material way. The objectives of financial accounting are determined according to the needs of users of financial data and reports, as accounting is based on the preparation of financial statements for a general purpose, and its primary objective is to provide useful information to all categories of users at a lower cost.			Course objectives

1-The student should be able to understand the conceptual framework of financial accounting according to International Financial Reporting Standard 2-  the skill to prepare advanced financial statement, balance sheet, and retained earnings statement formats. 3- The student should be able to understand and process the time value of money and its applications in accounting measurement. 4- The student should master advanced accounting treatments for cash, including adjustments and internal controls. 5-The student should have the ability to evaluate and measure accounts receivable (debtors and notes receivable) and accurately estimate the associated provisions. 6-The student should be able to apply different inventory valuation methods (cost or net realizable value, whichever is lower) and understand their impact on profits. 7-The student should master the accounting treatment of fixed assets (collection, replacement, and depreciation) in accordance with International Accounting Standard No. 16(IAS 16) . 8-The student should be able to distinguish between accounting policies, changes in accounting estimates, and how to handle errors.	Learning outcomes for the subject
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Encouraging active student participation in daily and homework assignments, as well as refining and expanding their accounting thinking skills, is achieved through interactive classroom activities and by considering simple experiments involving sampling activities of interest to students.	Guidelines
Learning and teaching strategies	
1- Using deductive and inductive methods 2-Following the brainstorming method and its various techniques. 3- Following mind maps and various curves 4-Using personal, linguistic, and mathematical intelligence strategies.	Strategies

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



Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	Conceptual framework of financial accounting.
Week 2	Final accounts and financial statements in commercial companies.
Week 3	Income statement for commercial companies and balance sheet.
Week 4	Final accounts in service companies
Week 5	Income statement and financial p
Week 6	Recording expense and revenue
Week 7	Worksheets and settlements.
Week 8	First monthly exam.
Week 9	Statement of reconciliation of cash and bank accounts.
Week 10	Methods for preparing a bank reconciliation statement.
Week11	Statement of cash flows and methods of preparing it.
Week12	Accounting for debtors.
Week 13	Doubtful debts and their accounting treatment.
Week14	Accounting treatment of the provision for doubtful debts.
Week15	Second monthly exam.



Study resources		
Is it available in the library?	the address	
	Kiso, D. E., Weygandt, J. J., & Warfield, T. (2020). Accounting, Intermediate International Financial Reporting Standards, Fourth Edition	Required address
	Supporting books, scientific journals, and reports	Recommended titles
	www.accarabcom/thebest.html	Website

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

	e - Sufficient	acceptable	59-50	The work meets .minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.





Course description template

Module Information			
Study material	Computer Science Fundamentals		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	S		Type of course
	UNI-217		Subject code
	3		Study units
	48		Capacity (hours/week
1	semester	2	Academic level
Management and Economics	College	ACC	Department code
Mfdm0258@gmail.com	Email	Mohammed Aziz Jawad	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
Introduction to computer components: Enabling the student to understand the hardware and software components, how they work, and how they integrate together.			Course objectives

• Mastering Operating Systems: Training the student in the skills of using modern operating systems(such asWindows) and managing files and folders effectively. • OfficeSuite Applications : Equipping students with basic office software skills, with a focus on: • Word processor: For drafting academic and professional reports and research. • Electronic spreadsheets(Excel): These are the most important for accountants, for performing calculations, creating tables, and generating graphs. • For preparing and delivering professional • Networks and the Internet: Introducing the student to computer networks, Internet protocols, and how to communicate and conduct scientific research over the network. • Cybersecurity and technical awareness: Enhancing students' awareness of information security risks, the importance of backups, and the protection of personal and professional data. • Developing problem-solving skills: Developing the ability to deal with simple technical errors and explore logical solutions.	
• Technical knowledge: The student should be able to distinguish the hardware and software components of the computer and understand the principles of how it works(Hardware & Software). • Systems Management: The student should possess skills in managing operating systems(Windows) handling files, and , effectively customizing the work environment. • Office proficiency: The student must be able to use theMicrosoft Office suite to efficiently complete academic and professional tasks. • Data processing: The student should master the use of electronic spreadsheets(Excel) in performing calculations, simple financial analysis, and graphically representing data. • Communication and Research: The student should be able to use internet tools for documented scientific research, manage email, and collaborate via digital platforms. • Digital security: The student should be aware of the principles of information security, data protection, and digital privacy in the work environment.	Learning outcomes for the subject

- Technical problem solving: The student should be able to diagnose and solve simple technical problems that he or she may encounter while working on the computer.



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

Guidelines

Learning and teaching strategies

- 1- Using deductive and inductive methods.
- 2-Following the brainstorming method and its various techniques.
- 3- Following mind maps and various curves.
- 4-Using personal, linguistic, and mathematical intelligence strategies.

Strategies

Student's academic workload

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

Course Material Assessment

Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	

1-15	8	50	2	Final exam	Final assessment
	16	Overall assessment			



Weekly theoretical curriculum	
Week 1	Introduction to Computers: Generations, Types, and System Components.
Week 2	Hardware components: Input, output, and processing units.
Week 3	Software components: Operating systems and application software.
Week 4	Operating System(Windows): File Management, Folders, and Control Panel.
Week 5	Word Processing(Microsoft Word): Advanced Formatting and Table Handling.
Week 6	First exam.
Week 7	Word processing(Microsoft Word): Inserting images, references, and spell checking.
Week 8	Spreadsheets(Excel): Interface, Data Entry, and Conditional Formatting.
Week 9	Spreadsheets(Excel): Basic equations, arithmetic and logical functions.
Week 10	Spreadsheets(Excel): Charts and basic data analysis
Week11	Second exam.
Week12	PowerPoint presentations: Slide design and transitions
Week 13	Networks and the Internet: Concepts, Email, and Scientific Research.
Week14	Cybersecurity: Data protection, viruses, and backup
Week15	Comprehensive review and integrated practical applications (student projects).

Study resources		
Is it available in the library?	the address	
	• Abdullah , Khalid. (2020). Computer Fundamentals and Office Applications. Dar Al-Masirah. □ Microsoft Support. (2025). Microsoft Office 365 User Guide.	Required address

	Supporting books, scientific journals, and reports	Recommended titles
		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Sufficient	middle	69-60	Medium with significant shortening
	E- Acceptable	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)	Fx to fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required
note:				

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55), while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.

Course description template

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

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
The study of accounting operations research aims to achieve several key objectives, including: 1.Improving efficiency: Operations research aims to improve the efficiency of accounting systems by analyzing current procedures and processes and identifying weaknesses. 2.Model development: Helps in developing new accounting models or improving existing models to meet changing business needs.			Course objectives

3.Decision-making: It provides tools and techniques for analyzing financial data, which helps management to make informed decisions based on accurate information. 4.Reducing costs: By improving processes, the costs associated with accounting operations are reduced and profitability increased.	
 • Mathematical modeling: The student should be able to formulate administrative and financial problems (such as maximizing profits or minimizing costs) in the form of mathematical models consisting of an objective function and constraints. • Linear programming: The student should master solving linear programming problems using the graphical method for two models with two variables. • The Simplex Method: The student should have the skill to solve models that include more than two variables using the algebraic method (the simplex method). • Sensitivity analysis: The student should be able to explain the effect of changes in available resources or prices on the optimal solution of the mathematical model.	Learning outcomes for the subject

Encouraging active student participation in daily and homework assignments, as well as refining and expanding their accounting thinking skills, is achieved through interactive classroom activities and by considering simple experiments involving sampling activities of interest to students.	Guidelines
Learning and teaching strategies	
1. Using interactive lessons: Lessons can be delivered using interactive methods such as discussions, group discussions, and interactive exercises, to increase student participation and motivate them to think critically and apply concepts. 2. Using real-world examples: Practical examples and accounting operations research can be applications related to through classroom lessons, helping students understand provided how to apply accounting concepts.	Strategies

3.	Solving practical cases: Specific case studies and practical problems related to the solutions provided by accounting operations research for industries can be used , enabling students to apply theoretical concepts in solving practical problems.	
4.	Field visits : visits can be organized to facilities operating in industries, in addition to organizing interactive sessions with 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, enhancing critical thinking skills and the application of concepts to reality.	

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

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	

	16	100% (Marks100)	Overall assessment
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Weekly theoretical curriculum	
Week 1	Linear programming: canonical and standard formats.
Week 2	The simplex method: solving the model.
Week 3	Solving the model using the binary method.
Week 4	Allocating resources: formulating the mathematical method for allocation.
Week 5	Solve the model using the full counting method.
Week 6	Solve the model using the Hungarian method.
Week 7	monthly exam.
Week 8	The transportation problem was solved using the Northwest Corner method.
Week 9	The solution uses the lowest cost method.
Week 10	The solution using Vogel's method.
Week11	Networks : Creating a Network Diagram.
Week12	The solution using the critical path method.
Week 13	PERT solution.
Week14	theory : The car or the advantage.
Week15	Second exam.

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

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

	D- Marzia	middle	69-60	Medium with significant shortening
	e	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)		noted decision	49-45	Demands for more work
	F F	recipitate	44-0	A large amount of work is required



note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.

Course description template

Module Information			
Study material	Arabic language		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	S		Type of course
	UNI-216		Subject code
	2		Study units
	33		Capacity (hours/week
1	semester	2	Academic level
Management and Economics	College	ACC	Department code
Mfdm0258@gmail.com	Email	Radhab Nahed Abdel Abbas	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
1-To enable the student to master the basic rules of the Arabic language (grammar and morphology) to ensure linguistic accuracy in writing and speaking. 2-Training the student in the art of functional writing and focusing on drafting administrative correspondence, reports, and official memos in a sound professional style.			Course objectives

3-Enhancing the student's ability to read analytically, understand texts, and accurately deduce meanings and ideas. 4-Developing the student's oral expression skills to enable him to participate in scientific discussions fluently and clearly.	
1-The student should be able to write administrative correspondence in correct Arabic, free of grammatical and spelling errors. 2-The student should possess the skill to analyze texts, understand the meanings of words, and employ them in their specialized professional context. 3-The student should be able to distinguish between different linguistic styles (reporting, literary, scientific) and apply the appropriate style in his academic writings.	Learning outcomes for the subject

Encouraging active student participation in daily and homework assignments, as well as refining and expanding their accounting thinking skills, is achieved through interactive classroom activities and by considering simple experiments involving sampling activities of interest to students.	Guidelines
Learning and teaching strategies	
• Direct writing practice: This strategy involves assigning students to write functional texts (official letters, progress reports, meeting minutes) on a weekly basis within the classroom, which enhances their professional writing skills through direct experience. • Peer correction: Students exchange their written texts and correct each other's spelling and grammar mistakes under the teacher's supervision. This method helps students discover common errors and boosts their confidence in their language proficiency. • Analyzing functional models: Presenting realistic models of official correspondence and real financial and accounting reports, then deconstructing their linguistic structure and analyzing their style of formulation, so that the student understands the difference between creative writing and professional administrative writing.	Strategies

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

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

	Weekly theoretical curriculum
Week 1	An introduction to the Arabic language: The importance of language and its relationship to thinking
Week 2	Original and secondary diacritical marks and their applications in the Arabic sentence
Week 3	Parts of speech (noun, verb, particle) and how to distinguish between them in different texts
Week 4	Subject and predicate: Cases of fronting and backshifting and their effect on sentence structure
Week 5	The Five Verbs and the Five Nouns (Writing and Grammar (Rules
Week 6	First exam
Week 7	The verbal sentence: the subject and the passive subject in administrative reports

Week 8	The five objects: their uses in functional and precise expression
Week 9	Hamza (connecting and separating), the letter Taa (closed, (and open and er
Week 10	Numbers and their applications to (amounts and fi
Week11	Second exam
Week12	Functional writing skills (writing administrative letters and (official memos
Week 13	The Art of Reporting: How to Write Technical and Financial Reports in a Sound and Professional Style
Week14	Punctuation marks and their impact on understanding meaning and defining text paragraphs
Week15	Presentation and oral discussion skills with a .comprehensive review of the material

Study resources		
Is it available in the library?	the address	
	Grammar and spelling rules Administrative and functional writing	Required address
	Simplifying Arabic grammar rules The art of administrative writing and reporting	Recommended titles
Dar Al-Maaref / Unified Curriculum https://www.google.com/search?q=http://www.mjal3raby.com		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets .minimum standards
sedimentation group	FXto fail -	Accepted by decision	49-45	Demands for more work

(49-0)	F Failure -	Precipitate	44-0	A large amount of work is required

note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. 54.5 will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded down (54.4) To (54) . The university has a policy of not helping with rounding grades, so the only adjustment to the grades awarded will be the automatic rounding shown above.



Course description template

Module Information			
Study material	Public finance		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	B		Type of course
	AC2104		Subject code
	3		Study units
	48		Capacity (hours/week
1	semester	2	Academic level
Management and Economics	College	ACC	Department code
Wcni1659@gmail.com	Email	Marwa Kazem Hadi	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
- Cognitive objectives 1– Includes the analysis and regulation of the use of public funds .And manage it efficiently 2–And ensuring the availability of the necessary ,funds to finance various government activities			Course objectives

• Program-specific skills objectives 1- Achieving a balance between public and revenues, and promoting and accountability in the of public financial resources  ing the organization's long-term years . Financial management contributes to drawing the necessary roadmap for organizations to achieve their future goals, such as expanding their activities into new geographical areas or expanding their investments.	
1- The student should be able to understand the basic principles of public finance and distinguish it from private finance in terms of objectives and tools. 2- The student should be able to understand the concept of public expenditures, their types, and the resulting economic and social effects . 3- The student should master the understanding of the state's public revenue sources, with a focus on taxes, fees, and public loans, and how to treat them from an accounting and legal perspective. 4- The student should be able to understand the concept of the state's general budget, its characteristics, and the basic rules that govern its preparation and approval.	Learning outcomes for the subject

Encouraging active student participation in daily and homework assignments, as well as refining and expanding their accounting thinking skills, is achieved through interactive classroom activities and by considering simple experiments involving sampling activities of interest to students.	Guidelines
Learning and teaching strategies	
1- Using deductive and inductive methods. 2-Following the brainstorming method and itsvarious techniques. 3- Following mind maps and various curves. 4-Using personal, linguistic, and mathematical intelligence strategies.	Strategies

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



Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	public finance : the nature of public needs and how to satisfy .them public needs and private needs
Week 2	Distinguishing between public and private finance: Elements of :public finance
Week 3	Distinguishing between public and private finance: Elements of :public finance
Week 4	budget . - The evolution of the concept of public finance: public expenditures. Public revenues
Week 5	Fiscal policy: The functional concept of fiscal policy. Neutral and compensatory fiscal policy.

Week 6	Public expenditures : The nature of public expenditures.The meaning of public expenditure and its components.
Week 7	Limits of public spending . Examples of public spending.
Week 8	First exam
Week 9	The phenomenon of public spending . The economic effects of public spending .
Week 10	Public revenues and economic surplus . - Forms of public revenues.
Week11	Public loans: their types and nature.
Week12	Economic effects of loans.
Week 13	Public revenues : - General economic surplus . - Forms of public revenues.
Week14	General Budget Rules.
Week15	Second exam.



Study resources		
Is it available in the library?	the address	
	Public Finance: A Study of Public Economics Mr. Abdul Mawla	Required address
	Supporting books, scientific journals, and reports	Recommended titles
	www.accarabcom/thebest.html	Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.



Course description template

Module Information			
Study material	Accounting in English 1		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	CORE		Type of course
	AC2103		Subject code
	4		Study units
	48		Capacity (hours/week
1	semester	1	Academic level
Management and Economics	College	ACC	Department code
Marwa90791@gmail.com	Email	Marwa Jabbar Kadhim	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
The primary objective of accounting is to measure the economic operations of different units in a standardized and material way. The objectives of financial accounting are determined according to the needs of users of financial data and reports, as accounting is based on the preparation of financial statements for a general purpose, and its primary objective is to provide useful information to all categories of users at a lower cost.			Course objectives

1- The student should be able to understand, use, translate, and grasp the professional concepts of basic accounting terminology.

2- The student should be able to analyze financial transactions and formulate the accounting equation using precise, specialized terminology.

3- The student should master the skill of recording accounting entries in the journal and posting them to the ledger using the specialized language.



Learning outcomes for the subject

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

Guidelines

Learning and teaching strategies

1. Explaining the concepts clearly : It begins by explaining the basic concepts and principles of intermediate accounting clearly and in a way that is easy for students to understand.

2. Extensive use of examples and practical applications : It uses examples and practical applications to better explain accounting concepts and principles and to illustrate how they are applied in practice.

3. Interactive learning : Encourages students to interact during the lesson by asking questions and encouraging them to participate in discussions and group activities.

4. multiple teaching aids : The teacher uses interactive presentations, educational videos, and illustrative images to clarify complex concepts and make them clearer.

5. Cooperative learning : The teacher encourages students to work together in groups to solve accounting problems and discuss practical cases, which promotes cooperation and interaction among them.

Strategies

6. immediate feedback : The teacher provides continuous assessment of student performance and provides immediate feedback to help them improve their understanding and performance in intermediate accounting.	
7. Review and critical discussion : The teacher encourages students to regularly review and critically discuss the material, which helps them to enhance their understanding and apply the concepts in different contexts.	

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



Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum

Week 1	Conceptual framework of financial accounting
Week 2	Final accounts and financial statements in commercial companies
Week 3	Income statement for commercial companies and balance sheet
Week 4	Final accounts in service companies
Week 5	Income statement and financial position
Week 6	Recording expense and revenue adjustments
Week 7	Worksheets and settlements
Week 8	First monthly exam
Week 9	Statement of reconciliation of cash and bank accounts
Week 10	Methods for preparing a bank reconciliation statement
Week11	Statement of cash flows and methods of preparing it
Week12	Accounting for debtors
Week 13	Doubtful debts and their accounting treatment
Week14	Accounting treatment of the provision for doubtful debts
Week15	Second monthly exam



Study resource		
Is it available in the library?	the address	
	Kieso, D.E., Wigandt , J.J. , and Warvid , T.D. (2020). Intermediate Accounting, International Financial Reporting Standards Edition, Fourth Edition.	Required address
	Supporting books, scientific journals, and reports	Recommended titles
	www.accarabcom/thebest.html	Website

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

	e - Sufficient	acceptable	59-50	The work meets .minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.



Course description template

Module Information			
Study material	Government Accounting 1		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	CORE		Type of course
	AC2102		Subject code
	6		Study units
	63		Capacity (hours/week
1	semester	2	Academic level
Management and Economics	College	ACC	Department code
shimaaabbas@gmail.com	Email	Shaimaa Abbas Abdel	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
- Understanding laws and regulations: The study of government accounting aims to provide students with a deep understanding of the laws and regulations that govern the management of public funds and the financial reporting of government agencies. - Developing accounting skills: The objectives include developing accounting skills and financial data analysis			Course objectives

skills to ensure accuracy and transparency in financial reports. • Resource planning: A large part of government accounting revolves around resource planning and the preparation of annual budgets for government agencies. • Monitoring and reviewing financial performance: The study in this field aims to provide graduates with the skills necessary to monitor and review the financial performance of government entities and ensure compliance with the specified laws. • Improving transparency and accountability: Government accounting promotes the concept of transparency and accountability in the management of public resources. • Promoting professional ethics: Studying in this field encourages integrity and high ethical standards in dealing with public funds. • Improving financial management: Government accounting contributes to improving the management of financial resources and making sound financial decisions. • Data analysis and decision-making: The ability to analyze financial data and use it in making economic and financial decisions is one of the primary objectives of the field of government accounting.	
1- The student should be able to understand the terminology and theoretical foundations of government accounting and distinguish it from financial accounting. 2- The student should be able to understand the nature of government units (profit and non-profit) and the legal systems that govern them. 3- The student should be able to understand the concepts of the state's general budget, its preparation stages, and its implementation in accordance with applicable laws. 4- The student should master the mechanism of registration in the special governmental accounting records and documents (salary system, advances, trusts). 5- The student should be able to handle the accounting restrictions related to general revenues and expenses according to the government accounting manual.	Learning outcomes for the subject

6- The student should be able to prepare government final accounts and understand the trial balance and related control reports.

7- The student should possess the skill to distinguish the outputs of the science of government accounting and its relationship to financial control and auditing.



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

Guidelines

Learning and teaching strategies

- 1- Using deductive and inductive methods.
- 2-Following the brainstorming method and its various techniques.
- 3- Following mind maps and various curves
- 4-Using personal, linguistic, and mathematical intelligence strategies.

Strategies

Student's academic workload

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

Course Material Assessment

Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	An introductory overview of government accounting
Week 2	Theories explaining the accounting unit
Week 3	Accounting for funds
Week 4	The General Budget of the State of Iraq – 1
Week 5	The General Budget of the State of Iraq – 2
Week 6	Studying some problems in implementing the General Budget Law
Week 7	January exam
Week 8	Research and discussion seminar
Week 9	Accounting organization methods in Iraq
Week 10	State Treasury
Week11	Accounting for public expenditures
Week12	Accounting for public revenues
Week 13	Second month exam
Week14	Discussion of scientific reports
Week15	Comprehensive review



Study resources		
Is it available in the library?	the address	
	Required textbooks 1. Al-Mashhadani, Bushra; Yassin, Sanaa; and Ibrahim, Sahar. (2017). " Government Accounting:	Required address

	Theoretical Concepts and Practical Applications, Part .One." Al-Thakira Publishing and Distribution 2. Al-Banna, Bashir. (2012). " Scientific and Practical Foundations of Government Accounting: A Theoretical and Applied Study . " Al-Yazuri	
	Supporting books, scientific journals, and reports	Recommended titles
www.accarabcom/thebest.html		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets .minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required
note:				
Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.				



Course description template

Module Information			
Study material	Accounting for non-profit entities		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	CORE		Type of course
	AC2205		Subject code
	5		Study units
	63		Capacity (hours/week
1	semester	1	Academic level
Management and Economics	College	ACC	Department code
@9	Email	Youssef Anwar Mohamed Hassan	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
- To provide the student with the necessary knowledge about the accounting system followed in non-profit institutions (such as associations, government hospitals, universities, and non-governmental organizations). - Developing the student's ability to distinguish between Fund Accounting and Commercial Financial Accounting.			Course objectives

Enabling the student to formulate estimated budgets and monitor their implementation in these units.	
Knowledge: The student should understand the nature of the financial objectives of non-profit organizations and the legal restrictions that govern their spending. The skill: The student should master recording the accounting entries related to "restricted funds" (Restricted vs. Unrestricted Funds). Analysis: The student should be able to prepare an "activity and a "financial position list" for these units. Competency: The student should be able to evaluate the efficiency of financial performance using non-profit indicators (such as the ratio (of programs to administrative expenses.	Learning outcomes for the subject 

- Introduction to non-profit accounting: The difference between commercial units and non-profit units (third sector). - Fund Accounting: Classifying funds according to the nature of the restrictions (restricted, unrestricted, suspended). - Estimated budgets: How to prepare and control budgets in non-profit units. - Accounting treatments: Recognition of allowances , grants, and operating revenues. - Financial reports: Preparation of basic financial statements statement of financial position, statement of activities, statement of) (cash flows. - Accounting disclosure: Disclosure requirements according to International Financial Reporting Standards for Non-Profit Organizations(IFNPO).	Guidelines
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Learning and teaching strategies	
The teaching strategies for the non-profit accounting course in the Bologna Process focus on fostering analytical thinking and professional responsibility in students, moving away from traditional rote learning. These strategies are primarily based on a case-study methodology, where students are given real-world financial data from charitable organizations or public	Strategies

institutions. This allows them to apply the principles of "earned-fund accounting" and understand how to differentiate between restricted and unrestricted resources in practice. This understanding is reinforced through budget simulations, a strategy that places the student in the role of the organization's financial planner. Students are required to develop a budget that aligns with the organization's social objectives and then compare and analyze the planned budget with actual spending to ensure compliance with legal and financial constraints.



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

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	Introduction to accounting in non-profit organizations (definition, objectives, and characteristics)

Week 2	The fundamental difference between commercial accounting and non-profit sector accounting
Week 3	Accounting: Principles and Foundations
Week 4	Classification of funds (restricted,  suspended) and the accounting treatments
Week 5	Budgeting in non-profit organizations and control methods
Week 6	First exam(Midterm Exam)
Week 7	Accounting treatments for donations (cash and in-kind) and government grants
Week 8	Accounting for operating revenues and expenses according to activities
Week 9	Preparing a Statement of Activities
Week 10	Preparing a financial statement for non-profit units
Week 11	Second exam(Midterm Exam)
Week 12	Accounting for fixed assets and capital projects in the non-profit sector
Week 13	Accounting disclosure mechanisms and periodic reports for donors and the public
Week 14	Internal control and auditing in non-profit organizations
Week 15	Financial performance indicators (efficiency and effectiveness) and comprehensive review

Study resources		
Is it available in the library?	the address	
	Accounting in non-profit organizations.	Required address
	Accounting for Non-Profit Organizations (by HA Kieso).	Recommended titles
https://www.google.com/search?q=https://www.ifnpo.org		Website

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

	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.



Course description template

Module Information			
Study material	Marketing and e-commerce		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	B		Type of course
	AC2204		Subject code
	3		Study units
	33		Capacity (hours/week
2	semester	2	Academic level
Management and Economics	College	ACC	Department code
Mfdm0258@gmail.com	Email	Mohammed Aziz Jawad	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
It aims to expand buying and selling operations and make all products and goods available on the widest possible scale, which is one of the most important goals of e-marketing. Other goals of e-marketing include strengthening the brand of companies and institutions, enhancing communication between customers and companies , and building and maintaining mutual trust between them.			Course objectives

• Basic concepts: The student should have a deep understanding of the traditional marketing mix(4Ps) and how to develop it to suit the digital environment(7Ps). • E-commerce business models: The student should be able to differentiate between different e-commerce models (B2B, B2C, C2C) and analyze the characteristics of each. • Digital Marketing Strategies: The student should be able to formulate an electronic marketing plan that includes search engines (SEO) social media marketing, and email . • E-commerce infrastructure: The student should understand the technical and security requirements for setting up an online store, including electronic payment gateways and data protection. • Digital Consumer Behavior: The student should be able to analyze consumer behavior in the digital environment and how psychological and social factors affect online purchasing decisions.	Learning outcomes for the subject
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Combining theoretical aspects with real-world digital marketing tools, with a focus on case studies of global and local companies that have successfully undergone digital transformation.	Guidelines
Learning and teaching strategies	
1. Project-based learning: Designing a "tested online store" or a digital marketing campaign plan. 2. Comparative analysis: Conducting comparisons between traditional and digital marketing campaigns. 3. Brainstorming: To generate creative solutions to customer problems in e-commerce.	Strategies

Student's academic workload			
6.2	weekly study load for the student	93	Regular academic workload for the student during the semester

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

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	Introduction to Marketing: The Evolution from Traditional to Digital
Week 2	The e-commerce environment: models, advantages, and disadvantages
Week 3	Consumer behavior in the digital space
Week 4	Digital marketing mix (product, price, place, digital promotion)
Week 5	Search engine optimization(SEO) strategies
Week 6	First exam
Week 7	Social Media Marketing(SMM)
Week 8	Content marketing: Creating engaging and impactful content
Week 9	E-commerce infrastructure and user interface design
Week 10	Electronic payment gateways and transaction security
Week11	Second exam
Week12	Digital Customer Relationship Management(e-CRM)
Week 13	Key Performance Indicators(KPIs) and Data Analysis (Google Analytics)
Week14	Legal and ethical aspects of e-commerce

Week15

Comprehensive review and presentation of student projects



Study resources		
Is it available in the library?	the address	
	- Hamed , Ahmed Farid. (2021). Fundamentals of Digital Marketing and E-commerce. Dar Al-Maarefa Publishing. - Al-Bakri , Thamer. (2020). Modern Marketing Strategies in the Digital Environment. Dar Al-Hamid for Publishing and Distribution.	Required address
	Supporting books, scientific journals, and reports	Recommended titles
	Chaffey , D., & Ellis-Chadwick, F. (2019). <i>Digital Marketing: Strategy, Implementation and Practice</i> . Pearson.	Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required
note:				

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.



Course description template

Module Information			
Study material	Ba'ath Party crimes	Study material	
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	S	Type of course	
	UNI-226	Subject code	
	2	Study units	
	33	Capacity (hours/week	
2	semester	2	Academic level
Management and Economics	College	ACC	Department code
rami.hatef@hilla-unc.edu.iq	Email	Rami phoned Obeid	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
1-Enabling the student to become familiar with Types of crimes committed within The state and the distinction between it and crimes against humanity through identification Based on its characteristics, foundations, and the laws that apply to it. 2-Enabling the student to become familiar with local and international laws, especially Which deals with human rights issues Human rights violations committed Against it, and raising the level of culture His legal position allows him to adopt it in order to reject those violations			Course objectives

Whether inside or outside the state system to which he belongs 3-An introduction to the laws of the International Criminal Court concerning crimes against human... The Iraqi High Criminal Court in 1970 20... violations of the regime The Ba'ath Party for...	
 • Legal and human rights awareness: The student should be able to identify and describe the serious human rights violations committed by the previous regime in accordance with national and international laws. • Analytical ability: The student should possess the skill to analyze documents and archives related to the era, and understand how to use them in the context of transitional justice. • Understanding Transitional Justice: The student should understand the concepts of transitional justice, accountability, and how to address the legacy of dictatorship in emerging democratic systems. • Historical documentation: The student must be able to document events and facts in a neutral academic style based on documented evidence and testimonies.	Learning outcomes for the subject

" The focus is on studying a case study" for each type of crime, and linking it to the constitutional and legal provisions that criminalize these acts.	Guidelines
Learning and teaching strategies	
1. Research- Based Learning: Assigning students the task of collecting and classifying historical documents. 2. Discussion sessions: Exchanging ideas on the importance of transitional justice in the stability of societies. 3. Legal analysis of texts: Comparing violations with international human rights standards. 4. Visual learning: Presenting documentary recordings (academically permissible) to enhance a deep understanding of the facts.	Strategies

Student's academic workload			
6.2	weekly study load for the student	93	Regular academic

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

Course Material Assessment

Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum

Week 1	The concept and definition of crimes and their categories
Week 2	Court law position Iraqi High Criminal Court 2005 Among the violations of the Ba'ath regime The most important decisions Issued by it
Week 3	Types of international crimes
Week 4	The role of the Ba'ath regime in psychological abuses And its effects The consequences of it
Week 5	The role of the Ba'ath regime in social violations And its effects The consequences of it
Week 6	militarization of society
Week 7	The position of the Ba'ath regime From religion and institutions religious
Week 8	Violations of Iraqi laws
Week 9	Images of human rights violations and crimes of authority
Week 10	Some decisions regarding the political and military violations of the Ba'ath regime

Week11	Prisons and detention centers of the Ba'ath regime
Week12	Environmental crimes of the Ba'ath regime in Iraq
Week 13	War and radioactive pollution and landmine explosions
Week14	Destruction of cities and villages (scorched earth policy)
Week15	drainin es



resources		
Is it available in the library	address	
	genocide crimes	Required address
	Genocide cases in international law	Recommended titles
Human Rights Research Center - Geneva		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets .minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.

Course description template

Module Information			
Study material	English language	Study material	
theory a lecture ☒ Laboratory (practice lesson educational seminar ☐	S	Type of course	
	UNI-227	Subject code	
	2	Study units	
	33	Capacity (hours/week	
2	semester	2	Academic level
Management and Economics	College	ACC	Department code
mfdm0258@gmail.com	Email	Sundus Muhammad Alloush	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
- Cognitive objectives To enable students to understand the basic rules of tenses in the English language And its uses in different contexts. Developing students' ability to distinguish between different tenses and apply them correctly Correct in writing and conversation. - Program-specific skills objectives			Course objectives

Enhancing students' skills in formulating correct sentences and grammatical structures according to For different times. Developing students' ability to use tenses in effective communication, whether in Academic writing or everyday speaking.	
• Professional Communication: The business correspondence(Emails, Me and accounting terminology. • Reading comprehension: The ability to read and analyze financial reports and economic analyses published in English. • Presentation skills: The student should be able to give presentations on accounting or administrative topics fluently. • Specialized terminology: Mastering the basic terminology in accounting, management, and marketing(Accounting & Management Terminology). • Listening and observation: Developing the ability to understand lectures or professional meetings in English.	Learning outcomes for the subject

Developing linguistic and professional competencies(English for Business) that serve the student in drafting financial reports, business correspondence, and conducting presentations in international work environments.	Guidelines
Learning and teaching strategies	
1- Interactive learning:Using group activities, language games, and simulation exercises to enhance understanding and practice. 2. Task-based learning:Assigning students written tasks and practical conversations that integrate different tenses into real-life contexts. 3- Continuous feedback: Providing immediate feedback on student performance and correcting errors to gradually improve their language skills.	Strategies

Student's academic workload			
6.2	weekly study load for the student	93	Regular academic workload for the

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

Course Material Assessment

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum

Week 1	Review of basic grammar rules (tenms and auxiliary verbs)
Week 2	Speaking skills: Expressing opinions and feelings in everyday situations
Week 3	Comprehension reading: Dealing with cultural and social texts
Week 4	Functional writing: writing letters and personal notes
Week 5	Listening: Understanding different dialects and accents
Week 6	First exam
Week 7	General life vocabulary (travel, health, and entertainment)
Week 8	Advanced Grammar: Conditional Sentences and Their Forms
Week 9	Oral presentation skills: Presenting a general topic to an audience
Week 10	Academic writing: Essaywriting
Week11	Second exam
Week12	Dialogue and debate skills on general topics
Week 13	Analytical reading: newspaper articles and short stories

Week14	Using technology in language learning and its applications
Week15	Comprehensive review and final performance evaluation

Study resources		
Is it available in the library?	the address	
	ency.	Required address
	English Fine Upper Intermediate (by Christina Latham-Koenig)	Recommended titles
British Council - LearnEnglish		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.

Course description template

Module Information			
Study material	Accounting in English 2		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	CORE		Type of course
	AC2203		Subject code
	5		Study units
	48		Capacity (hours/week
1	semester	1	Academic level
Management and Economics	College	ACC	Department code
Marwa90791@gmail.com	Email	Marwa Jabbar Kadhim	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
The intermediate accounting course at level two aims to equip students with the concepts and tools necessary to understand and apply This . fundamental accounting principles more deeply than at level one aims to enable students to analyze and interpret financial data more comprehensively and develop informed decision-making skills in the field of accounting.			Course objectives

• Advanced Financial Analysis: The student should be able to read and interpret "Comprehensive Financial Statements" in English. • International Accounting Treatments: The student should be able to formulate journal entries and adjusting entries related to intangible assets, long-term liabilities, and equity in accordance with IFRS standards. • Cash flows: The student should be able to prepare a statement of cash flows (Statement of Cash Flows) using both direct and indirect methods in English. • Cost and Budgeting Management: The student should understand the accounting terms related to cost accounting and budgeting (Cost & Budgeting Terminology).	Learning outcomes for the subject
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• Accounting Measurement and Recognition: Focus on the accounting treatments of long-term assets, financial liabilities, and equity using precise professional terminology in English. • Financial Analysis and Reporting: Preparing and interpreting the Statement of Cash Flows using both direct and indirect methods, and analyzing financial statements using financial ratios. • Cost Accounting and Budgeting: Formulating and applying the concepts of cost accounting, financial forecasting, and budgeting in the international business environment.	Guidelines
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Learning and teaching strategies

1. Explaining the concepts clearly : The teacher begins by explaining the basic concepts and principles of intermediate accounting clearly and in a way that is easy for students to understand. 2. Extensive use of examples and practical applications : The teacher uses examples and practical applications to better explain accounting concepts and principles and to demonstrate how they are applied in practice. 3. Interactive learning : The teacher encourages students to interact during the lesson by asking questions and encouraging them to participate in discussions and group activities.	Strategies
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4. **multiple teaching aids** : The teacher uses interactive presentations, educational video, and interactive images to clarify complex concepts and n
5. **Cooperative learning** : The teacher encourages students to work together in groups to solve problems and discuss practical cases, which promotes cooperation and interaction among them.
6. **immediate feedback** : The teacher provides continuous assessment of student performance and provides immediate feedback to help them improve their understanding and performance in intermediate accounting.
7. **Review and critical discussion** : The teacher encourages students to regularly review and critically discuss the material, which helps them to enhance their understanding and apply the concepts in different contexts.



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

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

3-4-5		10	2	Discussion/Experiences	Initial assessment
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	Inventory accounting, the concept of inventory in commercial companies
Week 2	Inventory accounting, the concept of inventory in commercial companies, the periodic and perpetual inventory systems
Week 3	For periodic inventory system
Week 4	Methods of evaluating and disclosing inventory in financial statements
Week 5	Methods of evaluating and disclosing inventory in financial statements
Week 6	Accounting for financial investments, the concept of investments, types of securities
Week 7	Accounting for financial investments, the concept of investments, types of securities
Week 8	Accounting for investments in debt securities
Week 9	Accounting for investments in securities
Week 10	Evaluating the investment portfolio at the end of the period and disclosing it in the financial statements.
Week11	Fixed asset accounting, the concept of fixed assets, their characteristics
Week12	Fixed asset accounting, the concept of fixed assets, their characteristics
Week 13	Fixed asset accounting, the concept of fixed assets, their characteristics
Week14	Fixed asset accounting, the concept of fixed assets, their characteristics
Week15	Fixed asset accounting, the concept of fixed assets, their characteristics

Study resources		
Is it available in the library?	the address	

	Intermediate Accounting in English.	Required address
	Intermediate Accounting (by Kieso , Weygandt, and Warfield).	Recommended titles
IFRS Foundation - Educational Material		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent+	privilege	100-90	Outstanding performance
	B- Very good	Good	89-80	Above average with some errors
	C		79-70	Good work with some noticeable errors
	D- Marginal	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets minimum standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded up. Up to (54) . The university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.

Course description template

Module Information			
Study material	Government Accounting 2		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	CORE		Type of course
	AC2202		Subject code
	6		Study units
	63		Capacity (hours/week
1	semester	1	Academic level
Management and Economics	College	ACC	Department code
shimaaabbas@gmail.com	Email	Shaimaa Abbas Abdel	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
- Understanding laws and regulations: The study of government accounting aims to provide students with a deep understanding of the laws and regulations that govern the management of public funds and the financial reporting of government agencies. - Developing accounting skills: The objectives include developing accounting skills and financial data			Course objectives

analysis skills to ensure accuracy and transparency in financial reports. • Resource planning: A large part of government accounting revolves around resource planning and the preparation of annual budget for government agencies. • Monitoring and reviewing government entities: The study in this field aims to provide students with the skills necessary to monitor and review the financial performance of government entities and ensure compliance with the specified laws.	
• Advanced processing: The student should be able to process complex financial transactions (such as construction contracts, deposits, and advances) in government units. • Preparing financial reports: The student should be able to prepare final accounts and reconciliation statements for the general budget. • Financial control: The student should acquire the skill of exercising prior and subsequent financial control over public spending. • Analysis and Reconciliation: The student must be able to perform current adjustments and reconcile accounts between the government unit and the Ministry of Finance. • Awareness of standards: The student should understand the legal and regulatory framework that governs government financial work (such as the Financial Management Law).	Learning outcomes for the subject
• Trust and advance accounts: Handling trusts (of all types) and advances (permanent and temporary) and how to settle them from an accounting perspective. • Advanced public expenditures and revenues: spending procedures according to the budget, and accounting restrictions for tax and non-tax revenues. • Government contracts: Accounting for construction and equipment contracts, and how to deal with letters of guarantee and initial and final insurance.	Guidelines

• Closing Accounts: Steps for closing the books, preparing statements of difference between actual and estimated expenses, and extracting financial results. • Compliance and Control: Monthly and annual reconciliation with the public treasury and annual financial control in preventing financial waste. • Laws and legislation: A study of the Iraqi law on financial management and the executive instructions in force in regulating government accounting work.	
Learning and teaching strategies	
• Deep understanding of basic principles: It is essential that students have a strong understanding of the basic principles of government accounting, such as government accounting standards, budget systems, and budget classifications. • Using case studies: Current studies help students connect theories to practical applications. Case studies that address local or national government institutions can deepen students' understanding of how accounting is applied in a governmental environment. • Active learning and participation: Encouraging students to participate in classroom discussions and group activities can enhance their understanding of complex topics. Participation helps develop critical thinking skills and the ability to analyze financial problems. • Leveraging technology: Using accounting software and IT tools can enhance the practical understanding of government accounting. Tools such as Excel and specialized government accounting software can be very useful in teaching students how to effectively manage government financial data. • Focus on laws and regulations: Students should have a clear understanding of the laws and regulations that	Strategies

affect government accounting. This includes local and international laws that affect how financial statements are presented and requirements for transparency and accountability.

- Continuous assessment: The use of comprehension tests and applied projects can help to assess students' level of understanding; it also provides an opportunity to reinforce learning if it may be weak.



Student's academic workload

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

Course Material Assessment

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	The concept of Salaf and its types
Week 2	Accounting treatment of advances 1
Week 3	Accounting treatment of advances 2
Week 4	Accounting treatment of advances 3
Week 5	The concept of trusts and their types
Week 6	Accounting treatment of trusts 1
Week 7	Accounting treatment of trusts 2
Week 8	Government tenders and their types
Week 9	Accounting treatment of government negotiations
Week 10	Government tenders and their types
Week 11	Accounting treatment for government tenders
Week 12	State Final Accounts 1
Week 13	State Final Accounts 2
Week 14	State Final Accounts 2
Week 15	A comprehensive review of the theory

Study resources		
Is it available in the library?	the address	
	Advanced in Government Accounting.	Required address
	Government accounting and its applications in Iraq Dr. Khaled Al-Wakil	Recommended titles
of Finance - General Budget https://mof.gov.iq/		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets minimum standards

sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To (55) , while the mark (54.4) will be rounded down (54). The university has a policy of not helping with near-passing marks. The only adjustment to the grades awarded by the original mark is the automatic rounding shown above.



Course description template

Module Information			
Study material	Intermediate Accounting 2		Study material
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐	CORE		Type of course
	AC2201		Subject code
	7		Study units
	63		Capacity (hours/week
	semester	1	Academic level
	Economics	College	ACC
@yousifalasadi gmail.com@9	Email	Youssef Anwar Mohamed Hassan Mohamed Hadi	Course Professor
Master's	Certificate	assistant professor	Scientific title
	e-mail	—	Assistant Professor of the subject
	e-mail	—	Professor of the corresponding references
	issue number		Committee approval

Relationship with other study subjects			
-	semester	nothing	Basic required units
-	semester	nothing	Common required units
Course objectives, learning outcomes, and content			
The primary objective of accounting is to measure the economic operations of different units in a standardized and material way. The objectives of financial accounting are determined according to the needs of users of financial data and reports, as accounting is based on the preparation of financial statements for a general purpose, and its primary objective is to provide useful information to all categories of users at a lower cost.			Course objectives

- Advanced accounting treatment: The student should be able to make accounting entries for long-term liabilities, equity, and retained earnings transactions. - Preparing financial statements: Being able to prepare a statement of cash flows and a statement of financial position in accordance with international standards. - Accounting analysis: The student should be able to analyze financial transactions related to intangible assets, investments, and securities. - Normative understanding: Understanding and applying the requirements of International Financial Reporting Standards(IFRS) in accounting recognition, measurement, and disclosure. - Problem- solving: Developing the ability to deal with accounting situations that require professional diligence, such as handling changes in accounting estimates or correcting errors.	Learning outcomes for the subject
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- Long-term liabilities: Accounting for bonds (issuance, amortization of discount/ premium), long-term loans, and lease liabilities. - Equity rights: Issuance of shares (ordinary and preferred), treasury shares, and dividend distributions. - Financial investments: Accounting for investments in stocks and bonds acquired for trading or strategic ownership purposes. - Cash flow statement: Prepare the statement using the direct and indirect methods in accordance with International Standard(IAS 7). - Revenue accounting: Applying the standard for recognizing revenue from contracts with customers(IFRS 15). - Accounting changes: Handling changes in accounting policies, estimates, and correcting material errors.	Guidelines
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Learning and teaching strategies	
- Case Study-Based Learning: Analyzing the financial statements of real joint-stock companies and discussing their accounting treatments. - Collaborative learning: Solving complex accounting problems within working groups to simulate the work environment in finance departments.	Strategies

- Hands-on learning: Using accounting software or Excel to prepare advanced financial statements and experience the impact of transactions on balances.
- Interactive lecture: Analyzing ongoing amendments to international standards and linking them to practices.



Student's academic workload

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

Course Material Assessment

Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum

Week 1	Conceptual framework of financial accounting
Week 2	Final accounts and financial statements in commercial companies

Week 3	Income statement for commercial companies and balance sheet
Week 4	Final accounts in service companies
Week 5	Income statement and financial position
Week 6	Recording revenue adjustments
Week 7	Worksheet
Week 8	First month
Week 9	Statements of cash and bank accounts
Week 10	Methods for preparing a bank reconciliation statement
Week 11	Statement of cash flows and methods of preparing it
Week 12	Accounting for debtors
Week 13	Doubtful debts and their accounting treatment
Week 14	Accounting treatment of the provision for doubtful debts
Week 15	Second monthly exam



Study resources		
Is it available in the library?	the address	
	Intermediate Accounting (IFRS) International Financial Reporting Standards (IFRS) Advanced Intermediate Accounting Financial analysis and cash flows	Required address
	Intermediate Accounting: IFRS Edition International Financial Reporting Standards (IFRS)	Recommended titles
	https://www.wiley.com/ https://www.ifrs.org/	Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	A- Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening
	e - Sufficient	acceptable	59-50	The work meets minimum standards

sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required

note:

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. . . . will be rounded up (54.5) To (55) , while the mark (54.4) will . . . to (54) . The university has a policy of not helping with r . . . grades, so the only adjustment to the grades awarded by th . . . will be the automatic rounding shown above.



<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%A8%D9%88%D9%84%D9%88%D9%86%D9%8A%D8%A7-%D8%A7%D9%86%D9%83%D9%84%D9%8A%D8%B2%D9%8A-2026/>