

***Academic Program Specification Form For The
Academic Year 2021-2022***

University : Northern Technical University
Institute: Technical Institute Aldour
Departments : Accounting techniques
Date Of Form Completion : 1/9/2021



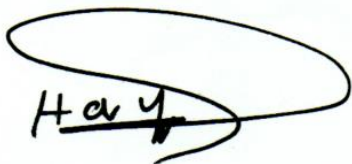
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Dean's Name



Assist. Prof. Dr. Maksood Adil Mahmoud

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Assist.Lec. Hayder Ali Mohssn
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Head of Department

TEMPLATE FOR PROGRAMME SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

PROGRAMME SPECIFICATION

This Programme Specification provides a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It is supported by a specification for each course that contributes to the programme.

1. Teaching Institution	Northern Technical University Technical Institute Aldour
2. University Department/Centre	Accounting techniques
3. Programme Title	Accounting techniques
4. Title of Final Award	Diploma in Accounting Technologies
5. Modes of Attendance offered	Yearly + Course
6. Accreditation	ABET
7. Other external influences	To follow up the labor market, and to work on qualifying our students as appropriate, in addition to the summer training program
8. Date of production/revision of this specification	1/9/2021
9. Aims of the Program	
The study of the institute aims to prepare a generation of graduates who has the ability to keep pace with the development in the field of specialization and has the ability and competence to provide services in the institutions of the public and private sectors in a way that serves the community and its progress in addition to	

building their personalities because they are in an advanced stage that differs from the preparatory stage. Construction and configuration.

10. Learning Outcomes, Teaching, Learning and Assessment Methods

A. Knowledge and Understanding

- A1. Student ability to apply accounting in accounting and support sciences.
- A2. The student's knowledge of the professional and ethical principles and responsibilities of the field of specialization.
- A3. Enabling the student to evaluate the course outcomes with the faculty, professionals and employers in order to improve them
- A4. The student learns leadership skills, values of commitment, ethical behavior and respect for others

B. Subject-specific skills

- B1. Qualifying students to work and integrate in multi-disciplinary teams.
- B2. Qualify students to design and conduct seminars, as well as analyze and interpret data.
- B3. Qualifying students to use modern technologies, skills and specialized tools.
- B4. Qualifying students to use modern technologies, skills and specialized tools.

Teaching and Learning Methods

Theoretical lectures / practical lectures / discussion and dialogue / field visits /))
((seminars / solving examples / graduation research / summer training

Assessment methods

((Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams))

C. Thinking Skills

- C1. The student's interest in communicating effectively with those involved in the field of specialization.
- C2. The student's awareness of the importance of using accounting records and the need to know the latest developments in the field of accounting.
- C3. Student recognition of the need and ability to engage in lifelong learning.
- C4. The student's awareness of the importance of learning necessary to understand the impact of global solutions, economic problems and the social environment.

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / office activities / solving))
 ((examples / graduation project / summer training

Assessment methods

((Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams)

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1. That the student can perform the accounting process.

D2. The student learns accounting design using the latest design and simulation programs within the field of specialization in a realistic framework in which environmental, economic, social, political and health restrictions are imposed.

D3. The student learned to work with the latest software to diagnose accounting Defects.

D4. Teaching the student the ability to adapt to similar disciplines (management, economics, computers).

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / office activities / solving))
 ((examples / graduation project / summer training

Assessment Methods

((Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams))

11. Program Structure

Level/Year	Course or Module Code	Course or Module Title	Credit rating		12. Awards and Credits
	NTU100	Human Rights	1	-	
	NTU101	Democracy	1	-	
	NTU102	English Language 1	2	-	
					Technical Diploma (x) requires credits

First Level	NTU103	Computer Principles 1	1	2
	NTU104	Computer Principles 2	1	2
	NTU105	Arabic Language	2	-
	NTU106	Sport	1	1
	NTU107	French language	2	-
	TIDO100	Statistic	1	2
	TIDO101	Administration Principles	1	2
	TIDO102	Economic	1	2
	ACT100	Financial Accounting 1	1	4
	ACT101	Governmental Accounting 1	1	4
	ACT102	Financial Accounting 2	1	4
	ACT103	Governmental Accounting 2	1	4
	ACT104	Accounting Readings	1	2
	ACT105	Oil and Insurance Accounting	1	2
	ACT106	Tax Accounting	1	2
Second Year	DIA21	SPECIALIZED ACCOUNTING	2	3
	DIA22	INTERMEDIATE ACCOUNTING	2	2
	DIA23	COST ACCOUNTING	1	3
	DIA24	UNIFIED ACCOUNTING SYSTEM	2	3

	DIA25	COMPUTER APPLICATIONS	1	2	
	DIA26	CORPORATIONS ACCOUNTING	2	2	
	DIA27	AUDITING	1	2	
	DIA28	PROJECT	-	2	
	DIA29	ENGLISH LANGUAGE	1	-	

12. Personal Development Planning

- ✚ Conducting field visits to the public and private sectors and universities within the jurisdiction to see field development in the field of specialization.
- ✚ Involving students in seminars, scientific seminars and training courses.

13. Admission criteria .

The criteria for admission to morning studies are considered within the central admission plan, which is approved by the Ministry of Higher Education and Scientific Research. The criteria for admission to evening studies are identical to the actual admission plan in the morning study.

14. Key sources of information about the programme

The programs and resources are approved by the sectorial committees at the university, and there is periodic updating on them through annual meetings in order to suit the labor market

Curriculum Skills Map																			
please tick in the relevant boxes where individual Program Learning Outcomes are being assessed																			
				Program Learning Outcomes															
Year / Level	Course Code	Course Title	Core (C) Title or Option (O)	Knowledge and understanding				Subject-specific skills				Thinking Skills				General and Transferable Skills (or) Other skills relevant to employability and personal development			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4	D1	D2	D3	D4
First Level	NTU100	Human Rights	C	X				X				X				X	X		
	NTU101	Democracy	C	X				X				X				X	X		
	NTU102	English Language 1	C	X				X				X				X	X		
	NTU103	Computer Principles 1	C	X				X				X				X	X		
	NTU104	Computer Principles 2	C	X				X				X				X	X		
	NTU105	Arabic Language	C	X				X				X				X	X		
	NTU106	Sport	C	X				X				X				X	X		
	NTU107	French language	C	X				X				X				X	X		
	TIDO100	Statistic	C	X				X				X				X	X		
	TIDO101	Administration	C	X				X				X				X	X		

		Principles																	
	TIDO102	Economic	C	X				X				X				X	X		
	ACT100	Financial Accounting 1	C	X				X				X				X	X		
	ACT101	Governmental Accounting 1	C	X				X				X				X	X		
	ACT102	Financial Accounting 2	C	X				X				X				X	X		
	ACT103	Governmental Accounting 2	C	X				X				X				X	X		
	ACT104	Accounting Readings	C	X				X				X				X	X		
	ACT105	Oil and Insurance Accounting	C	X				X				X				X	X		
	ACT106	Tax Accounting	C	X				X				X				X	X		
Second Year	DIA21	SPECIALIZED ACCOUNTING	C	X				X				X				X	X		
	DIA22	INTERMEDIATE ACCOUNTING	C	X				X				X				X	X		
	DIA23	COST ACCOUNTING	C	X				X				X				X	X		
	DIA24	UNIFIED ACCOUNTING SYSTEM	C	X				X				X				X	X		
	DIA25	COMPUTER APPLICATIONS	C	X				X				X				X	X		

	DIA26	CORPORATION S ACCOUNTING	C	X				X				X				X	X		
	DIA27	AUDITING	C	X				X				X				X	X		
	DIA28	PROJECT	C	X				X				X				X	X		
	DIA29	ENGLISH LANGUAGE	C	X				X				X				X	X		

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program..

period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
first	1	-	1	NTU100	human rights
Mandatory		Course type	University		Requirement type
Arabic					Teaching language

Aims of the Course:

Instilling the principles of human rights among students in a manner that achieves a correct understanding of these rights based on Islamic concepts and comparing them with international covenants, and spreading the culture of human rights in society.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>A- Knowledge and Understanding</p> <p>A1. Providing the student with procedures for disbursement, seizure and regulation, as well as the foundations for internal control of financial activities in non-profit government units.</p>
<p>B. Subject-specific skills</p> <p>B1. The student's familiarity with the government accounting system and how to implement the general budget in accordance with the Accounting Principles Law and Financial Instructions issued in this regard and the State's General Budget Law.</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Carry out his duties on the job site with professional motives and adhere to professional ethics.</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hou rs	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1, 2	1	theoretical	The roots of human rights and their development in .human history	Knowledge	Tests and reports
3 , 4, 5	1	theoretical	Human rights in ancient and medieval times The first requirement: human rights in ancient civilizations, with a focus on the Mesopotamian civilization. The second requirement: human rights in divine laws, with a focus on human rights in Islam. The third topic: human rights in the Middle Ages: a. Human rights in doctrines, schools and political theories. B. Human rights in companies, rights and their declarations, revolutions and constitutions (English documents, the American Revolution, the French Revolution, the Russian Revolution(Knowledge	Tests and reports
6, 7 , 8	1	theoretical	Human rights in modern and contemporary history. The first requirement: international recognition of human rights since the First World War (League of Nations, United Nations(The second requirement: regional recognition of human rights: -1The European Convention on Human Rights 1950	Knowledge	Tests and reports

			<p>-2The American Convention on Human Rights 1969</p> <p>-3The African Charter on Human Rights 1981</p> <p>-4The Arab Charter for Human Rights 1994</p> <p>The third requirement: non-governmental organizations and human rights (the International Committee of the Red Cross, Amnesty International, the Human Rights Watch Organization, the Arab Organization for Human Rights, national organizations, for human rights)</p> <p>The fourth requirement: human rights in the Iraqi constitutions between theory and reality</p>		
9 , 10 ,11	1	theoretical	<p>Human rights (definition, .(definition and guarantees</p> <p>The relationship between human rights and public .freedoms</p> <p>Claim (a): in the Universal Declaration of Human Rights and international .covenants</p> <p>Claim (b): in regional charters and national .constitutions</p> <p>The second topic: the • forms and types of human rights and the interrelationship between .them</p> <p>Claim (a): individual human rights and collective</p>	Knowledge	Tests and reports

			<p>.human rights</p> <p>Claim (B): Human economic, social and cultural rights, civil and .political human rights</p> <p>Claim (C): Modern human rights: the right to development, the right to a clean environment, the right to solidarity, the right .to Islam...etc</p> <p>Claim (d): The interdependence between human rights is an .indivisible whole</p> <p>The third topic: guarantees of respect and protection of human rights</p> <p>The first requirement: guarantees of respect and protection of human rights at the national level</p> <p>A - Guarantees in the constitution and laws</p> <p>B - Guarantees in the principle of the rule of law</p>		
12, 13	1	theoretical	<p>General liberty guarantees</p> <p>The first topic: litigation or non-judicial grievance.</p> <p>The second topic: the judicial appeal.</p> <p>The third topic: determining the responsibility of the state for its legitimate actions.</p> <p>The first requirement: the nature of the French judiciary.</p> <p>The second requirement: the areas of judicial competence in the field of public freedoms.</p> <p>The fourth topic: the</p>	Knowledge	Tests and reports

			<p>impact of the double judiciary on public freedoms.</p> <p>The first requirement: the State Council.</p> <p>The second requirement: the legal status of judges.</p> <p>The fifth topic: public freedoms according to administrative jurisprudence.</p>		
14, 15	1	theoretical	<p>concept of equality</p> <p>The first topic: the historical development of .the concept of equality</p> <p>The second topic: the modern development of the .idea of equality</p> <p>The first requirement: .gender equality</p> <p>The second requirement: equality between individuals according to .their beliefs and race</p>	Knowledge	Tests and reports

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	<p>Available for free in the department and the institute's library</p>
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Special requirements (include for example workshops, periodicals, IT software, websites)	Available for free in the department and the institute's library
Community-based facilities (include for example, guest Lectures , internship , field studies)	The internet

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program..

period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
Second	1	-	1	NTU101	Democracy
Mandatory		Course type	University		Requirement type
Arabic					Teaching language

Aims of the Course:

Enabling students to explain the concept of democracy, distinguish this concept from other concepts, and understand the meaning of responsibility and respect for the rights and freedoms of others.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>B- Knowledge and Understanding</p> <p>A1. Providing the student with procedures for disbursement, seizure and regulation, as well as the foundations for internal control of financial activities in non-profit government units.</p>
<p>B. Subject-specific skills</p> <p>B1. The student's familiarity with the government accounting system and how to implement the general budget in accordance with the Accounting Principles Law and Financial Instructions issued in this regard and the State's General Budget Law.</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Carry out his duties on the job site with professional motives and adhere to professional ethics.</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1, 2	1	theoretical	Classification of public :freedoms Fundamental freedoms or .individual liberties Intellectual freedoms or - .cultural freedoms Social economic freedoms	Knowledge	Tests and reports
3 , 4, 5	1	theoretical	basic or individual freedoms Freedom of security, feeling and reassurance. -The effect of applying the principle of individual security Adoption of the principle of non-retroactivity of laws. Stages of relative development of the principle of individual security. -In the royal era before the French Revolution In the revolutionary period. The imperial period. -Severe measures for individual freedom and its guarantees. a- Seizure and detention b- Suspension c- Imprisonment d- Seizure pending investigation -Exceptional or temporary judiciary -Special courts in France the Fifth Republic - The Algerian war of liberation and the exceptional judiciary	Knowledge	Tests and reports

6, 7, 8	1	theoretical	Freedom to come and go: -1 Vehicle movement 2- Driving license	Knowledge	Tests and reports
9, 10, 11	1	theoretical	Personal Freedom: Title Two: Intellectual Freedoms. •The first topic: freedom of opinion •The second topic: freedom of belief The Law of Separation of State and Church: •The third topic: freedom of education The first requirement: education in the old system The second requirement: education under the shadow of the revolution The fourth topic: freedom of the press The first requirement: the press in the old system. The second requirement: the press under the shadow of the revolution and the empire The third requirement: the press in the era of the conference	Knowledge	Tests and reports
12, 13	1	theoretical	he current system of press freedom Freedom of assembly The first requirement: freedom of assembly The second requirement: processions and demonstrations Anti-vandalism law	Knowledge	Tests and reports
14, 15	1	theoretical	Freedom of association Title III: Freedoms with economic and social content	Knowledge	Tests and reports

			Individual freedom and social rights The dual concept of social rights Historical development and comparative law		
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Required reading: · CORE TEXTS · COURSE MATERIALS · OTHER	Available for free in the department and the institute's library
Special requirements (include for example workshops, periodicals, IT software, websites)	Available for free in the department and the institute's library
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This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program..

period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
first	1	-	1	NTU102	English Language 1
Mandatory		Course type	University		Requirement type
English					Teaching language

Aims of the Course:

Strengthening students' teaching to use English as a foreign language in order to help them enrich their information and understanding of terms and phrases and ..(strengthen their four skills (reading, writing, speaking and listening.

Learning Outcomes, Teaching ,Learning and Assessment Methods

C- Knowledge and Understanding

A1. Providing the student with procedures for disbursement, seizure and regulation, as well as the foundations for internal control of financial activities in non-profit government units.

B. Subject-specific skills

B1. The student's familiarity with the government accounting system and how to implement the general budget in accordance with the Accounting Principles Law and Financial Instructions issued in this regard and the State's General Budget Law.

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

C. Thinking Skills

C1. Carry out his duties on the job site with professional motives and adhere to professional ethics.

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hou rs	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	2	theoretical	Unit one :hello Am/are/is, my/your This is with practice in work	Knowledge	Tests and reports
2	2	theoretical	Unit two :your world He/she /they, his/her Questions	Knowledge	Tests and reports
3	2	theoretical	Unit three: all about	Knowledge	Tests and reports
4	2	theoretical	Unit four:family and friends Possessive adjectives Possessive's Has/have Adjective+ noun	Knowledge	Tests and reports
5	2	theoretical	Unit Five :the way I live Present simple I/you /we /they A and an Adjective + noun	Knowledge	Tests and reports
6	2	theoretical	Unit six : every dayPresent simple he/she Questions and negatives Adverbs of frequency	Knowledge	Tests and reports
7	2	theoretical	Unit seven :my favorites Question words Pronouns This and that	Knowledge	Tests and reports
8	2	theoretical	Unit eight :where I live There Prepositions.is /are	Knowledge	Tests and reports
9	2	theoretical	Unit nine :times past Was /were born Past simple - irregular verbs	Knowledge	Tests and reports
10	2	theoretical	Unit ten: we had a great time! Past simple -regular & irregular Question Negatives Ago	Knowledge	Tests and reports
11	2	theoretical	Unit eleven :Can /can't Adverbs Requests I can do that	Knowledge	Tests and reports
12	2	theoretical	Unit twelve: please I'd like... Some and any Like and would like and thank you	Knowledge	Tests and reports
13	2	theoretical	Unit thirteen: here and now Present continuous Present simple & present continuous	Knowledge	Tests and reports

14	2	theoretical	Unit fourteen: it's time to go! Future plans Revision writing email and informant letter	Knowledge	Tests and reports
15	2	theoretical	Unitfifteen : revision	Knowledge	Tests and reports

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	Available for free in the department and the institute's library
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period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
first	3	2	1	NTU103	Computer Principles 1
Mandatory		Course type	University		Requirement type
Arabic					Teaching language

Aims of the Course:

Teaching the student the skills of working on the calculator, its ready-made uses, and the principles of trading in the field of specialization.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>D- Knowledge and Understanding</p> <p>A1. Providing the student with procedures for disbursement, seizure and regulation, as well as the foundations for internal control of financial activities in non-profit government units.</p>
<p>B. Subject-specific skills</p> <p>B1. The student's familiarity with the government accounting system and how to implement the general budget in accordance with the Accounting Principles Law and Financial Instructions issued in this regard and the State's General Budget Law.</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Carry out his duties on the job site with professional motives and adhere to professional ethics.</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hou rs	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1, 2	3	Practical + theoretical	Introduction to computer / computer system / information technology / types of computers / input units / central processing unit / output units / main memory and its types / storing data in memory / factors affecting computer performance Definition of software and its types / System software: operating systems / Programming languages and programming systems / Application software	Knowledge and practical application	Tests and reports
3	3	Practical + theoretical	Introduction to Windows / its advantages / turning on the device / shutting down the device / using the mouse / components of the windows screen: the taskbar: icons: and their types (standard and .general	Knowledge and practical application	Tests and reports
4	3	Practical + theoretical	Control panel / desktop control / screensaver / windows colors and fonts / screen settings / adjust screen colors / adjust the time and date / volume / change between mouse buttons / double-click speed control / change the mouse cursor / mouse speed control / install and uninstall programs	Knowledge and practical application	Tests and reports
5	3	Practical + theoretical	Minimize and enlarge the window / permanently close / temporarily close / move the window / control the window size / ways to run applications and programs	Knowledge and practical application	Tests and reports
6	3	Practical + theoretical	Arranging start menu items / deleting start menu items / adding a submenu to the start menu / adding a new button to the start menu	Knowledge and practical application	Tests and reports

7	3	Practical + theoretical	Basic system information / Turn off unwanted apps Windows explorer / My computer icon / My computer window panes	Knowledge and practical application	Tests and reports
8, 9	3	Practical + theoretical	Recycle Bin (delete, restore and empty the basket) / my document icon	Knowledge and practical application	Tests and reports
10 , 11	3	Practical + theoretical	Defining files and folders / Defining files and folders / Defining files and folders properties / Creating files and folders / Changing the name of files and folders / Moving a file or folder / Copying a file or folder / Searching for a file or folder / Creating a shortcut icon for an application or file	Knowledge and practical application	Tests and reports
12, 13	3	Practical + theoretical	Calculator / notepad / notebook / using the note to edit and create the paint file / screen components / creating graphics / specifying the foreground and background colors / choosing the size of the brush line / defining and selecting the drawing tool / saving the drawing / making the drawing a desktop background	Knowledge and practical application	Tests and reports
14 , 15	3	Practical + theoretical	Viruses / the reason for the name / definition / ways of spreading the virus / symptoms of infection with the virus / methods of protection / types of viruses computer crimes / theft / hackers	Knowledge and practical application	Tests and reports

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	<p>Available for free in the department and the institute's library</p>
<p>Special requirements (include for example workshops, periodicals, IT software, websites)</p>	<p>Available for free in the department and the institute's library</p>
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period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
first	3	2	1	NTU104	Computer Principles 2
Mandatory		Course type	University		Requirement type
Arabic					Teaching language

Aims of the Course:

Teaching the student the skills of working on the calculator, its ready-made uses, and the principles of trading in the field of specialization.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>A- Knowledge and Understanding</p> <p>A1. Providing the student with adequate information about the accounting systems used in the various sectors, and the components of these systems in commercial banks, cooperative societies, and insurance companies.</p>
<p>B. Subject-specific skills</p> <p>B1. The student completes the accounting work in banks, cooperative societies and insurance companies .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Performing his duties on the job site with professional motives .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hou rs	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1, 2	3	Practical + theoretical	Features of the word processor / running the word / the basic elements of the word window / turning the language / defining the paragraph / merging and dividing the paragraph / highlighting (shading) the text.	Knowledge and practical application	Tests and reports
3	3	Practical + theoretical	New / Open an inventory file / Close the document / Save a new document / Save an existing document / Preview before printing / Close the document / Finish the word	Knowledge and practical application	Tests and reports
4	3	Practical + theoretical	Clipboard: cut/copy/paste/copy format Font: change font/font size/make font bigger and smaller/clear formatting/change font color/text highlight color/subscript/superscript/c hange case/underline style/effects/spacing Paragraph Characters: Numbering / Bullets / Create Bulleted List to Existing Text / Remove Bullets / Indentation / Paragraph Spacing / Line Spacing / Text Direction / Alignment / Borders & Shading Styles: Normal / No Spacing / Heading 1 / Heading 2 / Heading Sub/Change Styles/Show Preview/Disable Linked Styles/Edit Options: Find/Go To/Replace/Select	Knowledge and practical application	Tests and reports
5	3	Practical + theoretical	Pages: blank page / cover page / page break Table: insert a table / draw a table / convert text to a table / excel spreadsheet / quick tables / table patterns / draw table borders Illustrations: picture / clip art / prepared	Knowledge and practical application	Tests and reports

			shapes / smart art drawing / .chart		
6	3	Practical + theoretical	Header and footer: header / footer / page number Text: text box / decorated text word art / signature line / date and time / object / .equation / symbol	Knowledge and practical application	Tests and reports
7	3	Practical + theoretical	Attributes: Attributes / colors / fonts / effects.	Knowledge and practical application	Tests and reports
8, 9	3	Practical + theoretical	Attributes: Attributes / Colors / Fonts / Effects Page Setup: Margins / Page Size / Orientation Page background: watermark / page color / page borders Arrangement: position / bring to the front / send to the background / wrap text / align / group / rotate.	Knowledge and practical application	Tests and reports
10 , 11	3	Practical + theoretical	Table of Contents / Add Text / Update Table Footnotes: Insert Footnote / Insert Endnote / Next Footnote / Show Notes Bibliography and Citation: Insert Citation / Source Management / Style Captions: Insert Caption Index: Insert Index / Mark Insert / Update	Knowledge and practical application	Tests and reports
12, 13	3	Practical + theoretical	Set-up: Envelopes/Labels Proofreading: Spelling and Grammar / Research / Thesaurus / Translate / Translation ScreenTip / Set Language / Word Count Comments: New/Delete/Previous/Next comment Tracking: Track Changes / Balloons / Final Appearance Marker / Show Markers / Review Pane Changes: accept / reject / previous / next Protect: Protect the document	Knowledge and practical application	Tests and reports

			Document Views: Print Layout / Full Screen Reading / Web Layout / Outline / Draft Show and hide: ruler / gridlines / document map / thumbnail Zoom in and out: 100% / 1 page / 2 pages / page width Frame: New Frame / Arrange All / Split / Swap Frames Microsoft office word help		
14 , 15	3	Practical + theoretical	Networks and their types / Network forms / Network protocols / Internet and its development / Internet and intranet / Firewalls / Some basic Internet concepts / Connecting to the Internet / Opening the Internet browser / Components of the Internet browsing window / Browser icons / Web addresses / Using the browser / Changing the start page / Toolbars / Close the browser and disconnect from the Internet / History / Store favorite pages / Search engines / How to search for information on the Internet / Copy text and images to any application / Download files from the Internet / Prepare for printing / Printing	Knowledge and practical application	Tests and reports

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	<p>Available for free in the department and the institute's library</p>
<p>Special requirements (include for example workshops, periodicals, IT software, websites)</p>	<p>Available for free in the department and the institute's library</p>
<p>Community-based facilities (include for example, guest Lectures , internship , field studies)</p>	<p>The internet</p>

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program.

period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
Second	2	-	2	NTU105	Arabic Language
Mandatory		Course type	University		Requirement type
Arabic					Teaching language

Aims of the Course:

Teaching the student how to preserve the classical language and avoiding the colloquial language, and helping the student to write without spelling errors by adjusting the rules of the Arabic language.

Learning Outcomes, Teaching ,Learning and Assessment Methods

A- Knowledge and Understanding

A1. Enabling the student to apply the scientific principles of accounting to enable him to assess the financial position of the company and show the accounts in a scientific and rational manner to serve the administrative levels in all sectors .

B. Subject-specific skills

B1. Qualifying the student to prepare various financial reports based on accounting records and analyzing the elements of the financial position using the scientific foundations .

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

C. Thinking Skills

C1. Performing his duties on the job site with professional motives .

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	2	Practical	An introduction to linguistic errors - the tied and long ta'a and the open ta'a	Knowledge	Tests and reports
2	2	Practical	Rules for writing the extended and reduced alif - the solar and lunar letters	Knowledge	Tests and reports
3	2	Practical	The opposite and the light	Knowledge	Tests and reports
4	2	Practical	Humza writing	Knowledge	Tests and reports
5	2	Practical	punctuation marks	Knowledge	Tests and reports
6	2	Practical	Noun and verb and differentiate between them	Knowledge	Tests and reports
7	2	Practical	reactants	Knowledge	Tests and reports
8	2	Practical	The number	Knowledge	Tests and reports
9, 10	2	Practical	Common language errors applications	Knowledge	Tests and reports
11	2	Practical	Noon and Tanween - meanings of prepositions	Knowledge	Tests and reports
12	2	Practical	Formal aspects of administrative discourse	Knowledge	Tests and reports
13, 14	2	Practical	Administrative discourse language	Knowledge	Tests and reports
15	2	Practical	Forms of administrative correspondence	Knowledge	Tests and reports

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HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program.

period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
	2	1	1	NTU106	Sport
elective		Course type	University		Requirement type
Arabic					Teaching language

Aims of the Course:

The student should be able to identify the most important types of sports and what are the laws and skills of some sports.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>B- Knowledge and Understanding</p> <p>A1. Enabling the student to apply the scientific principles of accounting to enable him to assess the financial position of the company and show the accounts in a scientific and rational manner to serve the administrative levels in all sectors .</p>
<p>B. Subject-specific skills</p> <p>B1. Qualifying the student to prepare various financial reports based on accounting records and analyzing the elements of the financial position using the scientific foundations .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Performing his duties on the job site with professional motives .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	2	Practical + theoretical	Sports definition, importance and types	Knowledge and practical application	Tests and reports
2	2	Practical + theoretical	Human body movement mechanism	Knowledge and practical application	Tests and reports
3	2	Practical + theoretical	Common sports injuries	Knowledge and practical application	Tests and reports
4	2	Practical + theoretical	Basic skills of the game of basketball	Knowledge and practical application	Tests and reports
5	2	Practical + theoretical	International law of the game of basketball	Knowledge and practical application	Tests and reports
6	2	Practical + theoretical	Basic skills of table tennis and its international law	Knowledge and practical application	Tests and reports
7	2	Practical + theoretical	Basic skills of volleyball and its international law	Knowledge and practical application	Tests and reports
8	2	Practical + theoretical	swimming sport	Knowledge and practical application	Tests and reports
9	2	Practical + theoretical	Basic skills of tennis and its international law	Knowledge and practical application	Tests and reports
10	2	Practical + theoretical	Basic handball skills	Knowledge and practical application	Tests and reports
11	2	Practical + theoretical	International law of handball	Knowledge and practical application	Tests and reports
12	2	Practical + theoretical	Arena and field games (types, international law of the game)	Knowledge and practical application	Tests and reports
13	2	Practical + theoretical	Basic soccer skills	Knowledge and practical application	Tests and reports

14	2	Practical + theoretical	Management of competitions and sports competitions	Knowledge and practical application	Tests and reports
15	2	Practical + theoretical	Sports laws and legislation	Knowledge and practical application	Tests and reports

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	Available for free in the department and the institute's library
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HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program.

period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
first	3	2	1	TIDO100	Statistic
Mandatory		Course type	institute		Requirement type
Arabic					Teaching language

Aims of the Course:

Introducing students to statistical methods and scientific methods in collecting, organizing and classifying various statistical data.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>C- Knowledge and Understanding</p> <p>A1. Enabling the student to apply the scientific principles of accounting to enable him to assess the financial position of the company and show the accounts in a scientific and rational manner to serve the administrative levels in all sectors .</p>
<p>B. Subject-specific skills</p> <p>B1. Qualifying the student to prepare various financial reports based on accounting records and analyzing the elements of the financial position using the scientific foundations .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Performing his duties on the job site with professional motives .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	3	Practical + theoretical	Statistics and its relationship to other sciences, statistical method, data collection methods, types of samples, classification and tabulation of data	Knowledge and practical application	Tests and reports
2	3	Practical + theoretical	Create simple and double frequency tables	Knowledge and practical application	Tests and reports
3	3	Practical + theoretical	Representation of non-quantitative data (descriptive) by graphical method Representation of quantitative data (frequency distributions), histogram, frequency polygon, graphic curve, aggregated frequency curve	Knowledge and practical application	Tests and reports
4 , 5	3	Practical + theoretical	Measures of central tendency, the arithmetic mean, the median, the mode, the relationship between the arithmetic mean, the median, and the mode	Knowledge and practical application	Tests and reports
6 , 7	3	Practical + theoretical	Measures of dispersion, range, interquartile deviation, standard deviation	Knowledge and practical application	Tests and reports
8 , 9 ,10	3	Practical + theoretical	Correlation, concept of correlation, simple correlation coefficient, Spearman's rank correlation, correlation of classified traits (coupling coefficient, compatibility coefficient	Knowledge and practical application	Tests and reports
11 , 12	3	Practical + theoretical	The concept of the time series, the components of the time series, estimating the general trend (the method of the averages of the two halves of the series, the method of moving averages, the method of least squares)	Knowledge and practical application	Tests and reports
13,14	3	Practical + theoretical	The concept of indices, simple indices (the arithmetic mean method of price levels),	Knowledge and practical application	Tests and reports

			weighted indices (Laspeyre's number, Bach's number, optimal index (Fisher's (number		
15	3	Practical + theoretical	Statistical tests (t-test, chi-square test	Knowledge and practical application	Tests and reports

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period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
first	3	2	1	TIDO101	Administration Principles
Mandatory		Course type	institute		Requirement type
Arabic					Teaching language

Aims of the Course:

Providing students with basic concepts related to the administrative activities practiced by the organization and its applications.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>D- Knowledge and Understanding</p> <p>A1. Enabling the student to apply the scientific principles of accounting to enable him to assess the financial position of the company and show the accounts in a scientific and rational manner to serve the administrative levels in all sectors .</p>
<p>B. Subject-specific skills</p> <p>B1. Qualifying the student to prepare various financial reports based on accounting records and analyzing the elements of the financial position using the scientific foundations .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Performing his duties on the job site with professional motives .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	3	Practical + theoretical	An introduction to management (what it is, its nature, fields, contemporary challenges facing management).	Knowledge and practical application	Tests and reports
2	3	Practical + theoretical	The development of administrative thought - schools of thought (traditional - humanistic - .(contemporary	Knowledge and practical application	Tests and reports
3	3	Practical + theoretical	Environment (concept, sources, types, environmental factors affecting .(management	Knowledge and practical application	Tests and reports
4	3	Practical + theoretical	Planning (concept, importance, steps, types, obstacles, characteristics of .(effective planning	Knowledge and practical application	Tests and reports
5	3	Practical + theoretical	Decision making (concept, importance, steps, types, .(obstacles	Knowledge and practical application	Tests and reports
6	3	Practical + theoretical	Administrative organization (concept, principles, steps, types, organizational structure and foundations used in determining the divisions of the organizational structure in the organization).	Knowledge and practical application	Tests and reports
7	3	Practical + theoretical	Administrative levels and scope of supervision, authority - its sources - types, the relationship between responsibility and authority.	Knowledge and practical application	Tests and reports
8	3	Practical + theoretical	Administrative centralization and administrative decentralization, committees and their advantages, and factors helping to increase the effectiveness of the .committees	Knowledge and practical application	Tests and reports
9	3	Practical + theoretical	Motivation (motivation and incentives, theories of motivation and incentives, .(types of incentives	Knowledge and practical application	Tests and reports

10	3	Practical + theoretical	Leadership (concept, importance, difference between leader and manager, leadership styles and .(theories	Knowledge and practical application	Tests and reports
11	3	Practical + theoretical	Communication (concept, elements, types, factors affecting the communication .(process	Knowledge and practical application	Tests and reports
12	3	Practical + theoretical	Control (concept, steps, tools and methods of control, .(types	Knowledge and practical application	Tests and reports
13	3	Practical + theoretical	Organization functions (production management, marketing management, human resources management, financial .(management	Knowledge and practical application	Tests and reports
14	3	Practical + theoretical	Business ethics (concept, importance, sources, .(entrances	Knowledge and practical application	Tests and reports
15	3	Practical + theoretical	Electronic management (concept, goals, .(requirements, obstacles	Knowledge and practical application	Tests and reports

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	<p>Available for free in the department and the institute's library</p>
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HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

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period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
Second	3	2	1	TIDO102	Economic
Mandatory		Course type	institute		Requirement type
Arabic					Teaching language

Aims of the Course:

Providing the student with economics topics that have direct contact with accounting and that constitute a scientific background for the student, such as supply and demand, production elements, revenues, costs, income and its components, and everything related to expenditures, revenues, the general budget, and financial policy tools such as taxes and loans.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>E- Knowledge and Understanding</p> <p>A1. Enabling the student to apply the scientific principles of accounting to enable him to assess the financial position of the company and show the accounts in a scientific and rational manner to serve the administrative levels in all sectors .</p>
<p>B. Subject-specific skills</p> <p>B1. Qualifying the student to prepare various financial reports based on accounting records and analyzing the elements of the financial position using the scientific foundations .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Performing his duties on the job site with professional motives .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
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Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	3	Practical + theoretical	The concept of economics, human needs and means of satisfying them, the economic problem, the pillars of the economic problem, patterns of solving the economic problem	Knowledge and practical application	Tests and reports
2	3	Practical + theoretical	Demand, demand concept, demand law, demand schedule, demand curve, demand function, factors affecting demand, changes in demand and quantity demanded	Knowledge and practical application	Tests and reports
3	3	Practical + theoretical	Demand (price) elasticities and how to calculate them	Knowledge and practical application	Tests and reports
4	3	Practical + theoretical	Demand elasticities (internal and cross) and how to .calculate them	Knowledge and practical application	Tests and reports
5	3	Practical + theoretical	Supply, supply concept, supply law, supply schedule, supply curve, factors affecting supply, supply elasticity and how to .calculate it	Knowledge and practical application	Tests and reports
6	3	Practical + theoretical	Equilibrium price, the effect of taxation and subsidies on production and on equilibrium price and quantity.	Knowledge and practical application	Tests and reports
7	3	Practical + theoretical	Production, production concept, production function, production elements, law of diminishing returns.	Knowledge and practical application	Tests and reports
8	3	Practical + theoretical	Costs, concept of costs, types of costs, how costs are .calculated	Knowledge and practical application	Tests and reports
9	3	Practical + theoretical	Revenues, the concept of revenues, types of revenues, .how to calculate revenues	Knowledge and practical application	Tests and reports
10	3	Practical + theoretical	Markets, market concept, .functions and types	Knowledge and practical application	Tests and reports

11	3	Practical + theoretical	.(Money (types, functions	Knowledge and practical application	Tests and reports
12	3	Practical + theoretical	The central bank (concept, .(functions, objectives	Knowledge and practical application	Tests and reports
13	3	Practical + theoretical	Commercial banks (concept, .(functions, objectives	Knowledge and practical application	Tests and reports
14	3	Practical + theoretical	Monetary policy (concept, means and tools, economic .(effects	Knowledge and practical application	Tests and reports
15	3	Practical + theoretical	Fiscal policy (concept, means .(and tools, economic effects	Knowledge and practical application	Tests and reports

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period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
first	5	4	1	ACT100	Financial Accounting 1
Mandatory		Course type	specialization		Requirement type
Arabic					Teaching language

Aims of the Course:

Qualifying the graduate scientifically in the field of accounting, by introducing the basic scientific concepts related to accounting records and rules and pushing the student towards scientific research outside the framework of the academic curriculum.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>F- Knowledge and Understanding</p> <p>A1. Enabling the student to apply the scientific principles of accounting to enable him to assess the financial position of the company and show the accounts in a scientific and rational manner to serve the administrative levels in all sectors .</p>
<p>B. Subject-specific skills</p> <p>B1. Qualifying the student to prepare various financial reports based on accounting records and analyzing the elements of the financial position using the scientific foundations .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Performing his duties on the job site with professional motives .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5	Practical + theoretical	Accounting - types of accounting books used - conditions that must be available in the books. Documents and their types and methods of recording in the books (single entry and double entry).	Knowledge and practical application	Tests and reports
2	5	Practical + theoretical	Types of accounting books used - the daily book - the stadium book - the legal conditions that must be met in the books - documents and their types and methods of recording in the books - the single entry - the double .entry	Knowledge and practical application	Tests and reports
3	5	Practical + theoretical	How to form capital - the budget as a basis for the theory of double entry - the debit account and the credit account and how to come to know each of them - an explanation of the terms of .the general budget	Knowledge and practical application	Tests and reports
4	5	Practical + theoretical	Journal - Journal planning - How to record in the journal according to the double entry theory - Types of double entry - Types of accounting entries - Dominant entry - Flexible entry - Various .examples	Knowledge and practical application	Tests and reports
5 , 6	5	Practical + theoretical	Commercial operations and how to prove them in the accounting books - opening entry - establishment expenses - purchases - returns	Knowledge and practical application	Tests and reports
7	5	Practical + theoretical	Purchases - sales - sales returns - personal withdrawals - fixed assets - insurances and their type (insurances with third parties and insurances from third parties)	Knowledge and practical application	Tests and reports

8 , 9	5	Practical + theoretical	Expenses and their types (revenue and capital expenses and how to differentiate between them - types of revenue expenses - revenues and their types - sales allowances - loans and their types debit and credit and different cases - payment of interest due on loans.	Knowledge and practical application	Tests and reports
10	5	Practical + theoretical	Stadium Book - Stadium Book Planning - Posting and Staging - Stadium Book Guide - Emphasis on various examples of how to use the .stadium book	Knowledge and practical application	Tests and reports
11	5	Practical + theoretical	Trial Balance - Trial Balance Planning - Types of Trial .Balance	Knowledge and practical application	Tests and reports
12	5	Practical + theoretical	Trial balance in balances -) Trial balance in totals) How to prepare each of them - .examples	Knowledge and practical application	Tests and reports
13, 14,15	5	Practical + theoretical	Discount - types of discount - single and compound commercial discount - cash discount	Knowledge and practical application	Tests and reports

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This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program.

period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
first	5	4	1	ACT101	Governmental Accounting 1
Mandatory		Course type	specialization		Requirement type
Arabic					Teaching language

Aims of the Course:

Providing the student with the procedures for disbursement, arrest, regulation, and the foundations of internal control of financial activities in non-profit government units.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>G- Knowledge and Understanding</p> <p>A1. Enabling the student to apply the scientific principles of accounting to enable him to assess the financial position of the company and show the accounts in a scientific and rational manner to serve the administrative levels in all sectors .</p>
<p>B. Subject-specific skills</p> <p>B1. Qualifying the student to prepare various financial reports based on accounting records and analyzing the elements of the financial position using the scientific foundations .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Performing his duties on the job site with professional motives .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5	Practical + theoretical	Definition of government accounting - the importance of government accounting - purposes of government accounting	Knowledge and practical application	Tests and reports
2	5	Practical + theoretical	Characteristics of government accounting - Features of government accounting - Scope of application of government accounting	Knowledge and practical application	Tests and reports
3	5	Practical + theoretical	Types of government units and the accounts in which they are applied - Accounting principles used in government departments	Knowledge and practical application	Tests and reports
4	5	Practical + theoretical	The source of spending power for government units - a comparison between financial accounting and government accounting	Knowledge and practical application	Tests and reports
5	5	Practical + theoretical	The state's general budget - budget definition - budget divisions - budget accounts guide - the difference between the general budget and the general budget	Knowledge and practical application	Tests and reports
6	5	Practical + theoretical	Stages of budget preparation - budget preparation rules - the importance of commitment to budget implementation	Knowledge and practical application	Tests and reports
7	5	Practical + theoretical	Types of budgets - an applied case on how to prepare and implement the budget -	Knowledge and practical application	Tests and reports
8	5	Practical + theoretical	Administrative formations in the government accounting system - the concept of public treasury - duties of the treasury	Knowledge and practical application	Tests and reports
9	5	Practical + theoretical	The branches of the public treasury - the link between the branches of the public treasury - the method of financing government units and treasuries	Knowledge and practical application	Tests and reports

10	5	Practical + theoretical	The central accounting system - its definition - the types of the central system - the responsibilities of the accounting unit under the central system - the treasury under the central system	Knowledge and practical application	Tests and reports
11	5	Practical + theoretical	The method of financing the unit applying the central system - the method of monitoring the units applying the central system - the advantages and disadvantages of the central system	Knowledge and practical application	Tests and reports
12	5	Practical + theoretical	Decentralized accounting system - definition - features of the system	Knowledge and practical application	Tests and reports
13	5	Practical + theoretical	Elements of the decentralized system - Responsibilities of the accounting units under the decentralized system	Knowledge and practical application	Tests and reports
14	5	Practical + theoretical	The method of financing accounting units under the decentralized system - the method of accounting control under the decentralized system	Knowledge and practical application	Tests and reports
15	5	Practical + theoretical	Documents - Records used in accounting work - Tables and trial scales under the decentralized system	Knowledge and practical application	Tests and reports

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program.

period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
Second	5	4	1	ACT102	Financial Accounting2
Mandatory		Course type	specialization		Requirement type
Arabic					Teaching language

Aims of the Course:

Qualifying the graduate scientifically in the field of accounting, by introducing the basic scientific concepts related to accounting records and rules and pushing the student towards scientific research outside the framework of the academic curriculum.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>H- Knowledge and Understanding</p> <p>A1. Enabling the student to apply the scientific principles of accounting to enable him to assess the financial position of the company and show the accounts in a scientific and rational manner to serve the administrative levels in all sectors .</p>
<p>B. Subject-specific skills</p> <p>B1. Qualifying the student to prepare various financial reports based on accounting records and analyzing the elements of the financial position using the scientific foundations .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Performing his duties on the job site with professional motives .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5	Practical + theoretical	Commercial papers - bill of exchange - receipt notes - payment notes.	Knowledge and practical application	Tests and reports
2	5	Practical + theoretical	Withdrawal of commercial papers - cases of disposal of arrest papers: 1-Collecting the value of the note on the maturity date and waiting for the maturity date 2-Sending the commercial paper to the bank for the purpose of collection on the due date. 3- Cut off or discount the commercial paper before the maturity date. 4- Pledge the commercial paper with the bank against an advance. 5- Endorsement of the commercial paper and justifications for endorsement. 6- Replacing the commercial paper with a new one. 7-Paying the bill of exchange value before the due date by the drawee against a discount.	Knowledge and practical application	Tests and reports
3	5	Practical + theoretical	Multiple columns journal - accounts opened in the journal and how to record - examples. Correction of errors - reasons for making errors in the books - types of accounting errors - methods of correcting errors - the long method - the short method - correcting errors in the journal - correcting posting errors - the importance of the trial balance - the account .Commentator	Knowledge and practical application	Tests and reports

4	5	Practical + theoretical	The difference between the general budget and the trial balance - closing the final accounts at the end of the fiscal year and opening them at the beginning of the fiscal .year - various examples	Knowledge and practical application	Tests and reports
5 , 6	5	Practical + theoretical	Inventory (reconciliation of accounts) Reconciliation of nominal accounts - expenses accrued for expenses paid in advance - revenue received in .advance	Knowledge and practical application	Tests and reports
7	5	Practical + theoretical	Definition of depreciation and purposes of depreciation - How to estimate depreciation - Methods for calculating depreciation - Straight line method –the diminishing balance method – the method of re-estimation – the method of accounting for depreciation – the direct method The indirect method - various examples	Knowledge and practical application	Tests and reports
8 , 9	5	Practical + theoretical	Debtors - types of debts (good debts - doubtful debts - bad debts) account settlement Debtors - How to treat bad debts for the provision for doubtful debts. How to process the discount Allowable discount allowance - How to configure the allowable discount allowance.	Knowledge and practical application	Tests and reports
10	5	Practical + theoretical	Inventory of securities receivable - How to form a provision for cutting expenses - Inventory of securities and how to form a provision for falling .securities prices	Knowledge and practical application	Tests and reports
11	5	Practical + theoretical	Fund inventory - handling shortage / deficit / excess / surplus / suspense account - examples and solution of exercises	Knowledge and practical application	Tests and reports

12	5	Practical + theoretical	Fund inventory - dealing with differences (increase and decrease) - how to organize the inventory statement - types of inventory .((periodic and sudden	Knowledge and practical application	Tests and reports
13, 14,15	5	Practical + theoretical	Accounting treatment of the suspense account.	Knowledge and practical application	Tests and reports

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program.

period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
Second	5	4	1	ACT103	Governmental Accounting 2
Mandatory		Course type	specialization		Requirement type
Arabic					Teaching language

Aims of the Course:

Providing the student with the procedures for disbursement, arrest, regulation, and the foundations of internal control of financial activities in non-profit government units.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>I- Knowledge and Understanding</p> <p>A1. Enabling the student to apply the scientific principles of accounting to enable him to assess the financial position of the company and show the accounts in a scientific and rational manner to serve the administrative levels in all sectors .</p>
<p>B. Subject-specific skills</p> <p>B1. Qualifying the student to prepare various financial reports based on accounting records and analyzing the elements of the financial position using the scientific foundations .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Performing his duties on the job site with professional motives .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5	Practical + theoretical	Classification of budget accounts according to the accounting manual for budget accounts	Knowledge and practical application	Tests and reports
2	5	Practical + theoretical	Restrictive processing method under the decentralized system	Knowledge and practical application	Tests and reports
3	5	Practical + theoretical	Defining revenues - types of revenues according to the accounting guide for budget accounts	Knowledge and practical application	Tests and reports
4	5	Practical + theoretical	Practical exercises on the first section / revenues	Knowledge and practical application	Tests and reports
5	5	Practical + theoretical	Definition of expenses - types of expenses according to the accounting guide for budget accounts	Knowledge and practical application	Tests and reports
6	5	Practical + theoretical	Practical exercises on the second section / expenses	Knowledge and practical application	Tests and reports
7, 8	5	Practical + theoretical	Financial, non-financial and regular assets - their concepts - classification according to the accounting guide for budget accounts	Knowledge and practical application	Tests and reports
9	5	Practical + theoretical	Practical exercises on financial and non-financial assets	Knowledge and practical application	Tests and reports
10	5	Practical + theoretical	Financial liabilities and statutory liabilities - their concepts - their divisions according to the accounting guide for budget accounts	Knowledge and practical application	Tests and reports
11	5	Practical + theoretical	Practical exercises on financial and regulatory liabilities	Knowledge and practical application	Tests and reports
12	5	Practical + theoretical	Transfer - financial powers - how to carry out the transfer process	Knowledge and practical application	Tests and reports
13	5	Practical + theoretical	Contracting - general conditions for contracting - technical and accounting aspects	Knowledge and practical application	Tests and reports

14	5	Practical + theoretical	Practical exercises on general contracting	Knowledge and practical application	Tests and reports
15	5	Practical + theoretical	How to prepare the result account (budget transactions) - calculating the financial position at the state level	Knowledge and practical application	Tests and reports

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program.

period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
Second	3	2	1	ACT104	Accounting Readings
Mandatory		Course type	specialization		Requirement type
English					Teaching language

Aims of the Course:

Familiarizing the student with the English terminology in the field of the vocabulary of the study plan of the Accounting Department in order to understand the terminology presented in the administrative and accounting aspects.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>J- Knowledge and Understanding</p> <p>A1. Enabling the student to apply the scientific principles of accounting to enable him to assess the financial position of the company and show the accounts in a scientific and rational manner to serve the administrative levels in all sectors .</p>
<p>B. Subject-specific skills</p> <p>B1. Qualifying the student to prepare various financial reports based on accounting records and analyzing the elements of the financial position using the scientific foundations .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Performing his duties on the job site with professional motives .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	3	Practical + theoretical	Learn basic terms in accounting	Knowledge and practical application	Tests and reports
2	3	Practical + theoretical	Accounting definition , types of accounting	Knowledge and practical application	Tests and reports
3	3	Practical + theoretical	The recording process	Knowledge and practical application	Tests and reports
4	3	Practical + theoretical	The basic accounting equation	Knowledge and practical application	Tests and reports
5	3	Practical + theoretical	Accounting for merchandising operations	Knowledge and practical application	Tests and reports
6	3	Practical + theoretical	Reading in inventory & depreciation	Knowledge and practical application	Tests and reports
7	3	Practical + theoretical	Reading in accounting information system	Knowledge and practical application	Tests and reports
8	3	Practical + theoretical	Reading in trading account	Knowledge and practical application	Tests and reports
9	3	Practical + theoretical	Reading in profit & loss topics	Knowledge and practical application	Tests and reports
10	3	Practical + theoretical	The terms of assets, natural resources, and intangible assets	Knowledge and practical application	Tests and reports
11	3	Practical + theoretical	Reading in financial position statements	Knowledge and practical application	Tests and reports
12	3	Practical + theoretical	Terms of cost accounting	Knowledge and practical application	Tests and reports
13	3	Practical + theoretical	Reading in cost accounting	Knowledge and practical application	Tests and reports

14	3	Practical + theoretical	Terms of auditing and internal control	Knowledge and practical application	Tests and reports
15	3	Practical + theoretical	Reading in auditing and internal control	Knowledge and practical application	Tests and reports

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program.

period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
	3	2	1	ACT105	Oil and Insurance Accounting
elective		Course type	specialization		Requirement type
		Arabic			Teaching language

Aims of the Course:

Providing the student with adequate information about the accounting systems used in the oil and insurance sector, and the components of these systems.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>K- Knowledge and Understanding</p> <p>A1. Enabling the student to apply the scientific principles of accounting to enable him to assess the financial position of the company and show the accounts in a scientific and rational manner to serve the administrative levels in all sectors .</p>
<p>B. Subject-specific skills</p> <p>B1. Qualifying the student to prepare various financial reports based on accounting records and analyzing the elements of the financial position using the scientific foundations .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Performing his duties on the job site with professional motives .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	3	Practical + theoretical	Introduction to petroleum accounting.	Knowledge and practical application	Tests and reports
2	3	Practical + theoretical	Accounting for the expenses of the research and exploration phase, the method of current expenditures, the method of total (capital) costs, the method of successful efforts.	Knowledge and practical application	Tests and reports
3	3	Practical + theoretical	Accounting for the costs of the excavation and preparation phase (development.)	Knowledge and practical application	Tests and reports
4	3	Practical + theoretical	Accounting for the revenues and costs of the extraction stage.	Knowledge and practical application	Tests and reports
5	3	Practical + theoretical	Accounting treatment of the extinction of unprepared contracts.	Knowledge and practical application	Tests and reports
6	3	Practical + theoretical	Accounting treatment for extinguishing productive contracts.	Knowledge and practical application	Tests and reports
7	3	Practical + theoretical	Principles of joint cost distribution in petroleum accounting.	Knowledge and practical application	Tests and reports
8	3	Practical + theoretical	Introduction to accounting in insurance companies, characteristics of the accounting system in insurance companies.	Knowledge and practical application	Tests and reports
9	3	Practical + theoretical	Operations for proving life insurance premiums due, and commission due to agents.	Knowledge and practical application	Tests and reports
10	3	Practical + theoretical	Operations for canceling life insurance policies.	Knowledge and practical application	Tests and reports
11	3	Practical + theoretical	Accounting treatments for the liquidation of life insurance policies, and accounting treatment for compensation payments.	Knowledge and practical application	Tests and reports

12	3	Practical + theoretical	Regular loans, and automatic.	Knowledge and practical application	Tests and reports
13	3	Practical + theoretical	Accounting treatments for reinsurance.	Knowledge and practical application	Tests and reports
14	3	Practical + theoretical	Formation of capital and reserves.	Knowledge and practical application	Tests and reports
15	3	Practical + theoretical	Final Accounts.	Knowledge and practical application	Tests and reports

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program.

period	number of units	The number of working hours	The number of theoretical hours	code	Course Name
	3	2	1	ACT106	Tax Accounting
elective		Course type	specialization		Requirement type
Arabic					Teaching language

Aims of the Course:

Enable the student to identify the concept of tax accounting in addition to the concept of taxable income according to Iraqi legislation.

Learning Outcomes, Teaching ,Learning and Assessment Methods
<p>L- Knowledge and Understanding</p> <p>A1. Enabling the student to apply the scientific principles of accounting to enable him to assess the financial position of the company and show the accounts in a scientific and rational manner to serve the administrative levels in all sectors .</p>
<p>B. Subject-specific skills</p> <p>B1. Qualifying the student to prepare various financial reports based on accounting records and analyzing the elements of the financial position using the scientific foundations .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.
<p>C. Thinking Skills</p> <p>C1. Performing his duties on the job site with professional motives .</p>
Teaching and Learning Methods
Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.
Assessment methods
Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	3	Practical + theoretical	Accounting for income tax.	Knowledge and practical application	Tests and reports
2	3	Practical + theoretical	Income subject to tax under Iraqi legislation.	Knowledge and practical application	Tests and reports
3	3	Practical + theoretical	Tax exemptions.	Knowledge and practical application	Tests and reports
4	3	Practical + theoretical	annual tax.	Knowledge and practical application	Tests and reports
5	3	Practical + theoretical	Corporate tax.	Knowledge and practical application	Tests and reports
6	3	Practical + theoretical	Expenses are deductible.	Knowledge and practical application	Tests and reports
7	3	Practical + theoretical	Dealing with tax losses.	Knowledge and practical application	Tests and reports
8	3	Practical + theoretical	Tax examination.	Knowledge and practical application	Tests and reports
9	3	Practical + theoretical	Tax treatment of non-periodic revenues.	Knowledge and practical application	Tests and reports
10	3	Practical + theoretical	Accounting profit and tax profit.	Knowledge and practical application	Tests and reports
11	3	Practical + theoretical	real estate tax	Knowledge and practical application	Tests and reports
12	3	Practical + theoretical	Arsat tax.	Knowledge and practical application	Tests and reports
13	3	Practical + theoretical	Tax exemptions.	Knowledge and practical application	Tests and reports

14,15	3	Practical + theoretical	International accounting standards related to taxes.	Knowledge and practical application	Tests and reports
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<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	Available for free in the department and the institute's library
<p>Special requirements (include for example workshops, periodicals, IT software, websites)</p>	Available for free in the department and the institute's library
<p>Community-based facilities (include for example, guest Lectures , internship , field studies)</p>	The internet

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program.

1. Teaching Institution	Northern Technical University Technical Institute Aldour
2. University Department/Centre	Accounting techniques
3. Course title/code	Specialized Accounting DIA 21
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	second
7. Number of hours tuition (total)	(150) hours per year
8. Date of production/revision of this specification	1/9/2020
9. Aims of the Course: The objective of this course is to introduce the student to some accounting problems in practical application that arise from the diversity of the different fields of activity.	

10. Learning Outcomes, Teaching ,Learning and Assessment Methods

B- Knowledge and Understanding

A1. Providing the student with adequate information about the accounting systems used in the various sectors, and the components of these systems in commercial banks, cooperative societies, and insurance companies.

B. Subject-specific skills

B1. The student completes the accounting work in banks, cooperative societies and insurance companies .

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

C. Thinking Skills

C1. Performing his duties on the job site with professional motives .

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1. Improve their debating skills.

D2. Raise their research perceptions and move the student from education to learning.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5	Practical + theoretical	Banking accounting, Arabization of the commercial bank, its functions and divisions, the sources of uses of funds in the bank, the accounting system used in banks, books, records and documents used	Knowledge and practical application	Tests and reports
2 3 4	5	Practical + theoretical	Technical departments of the bank, the current accounts division, the current account, the types of accounts, the current accounts, the opening of the current account, the deposit operations, the withdrawals, the transfer operations, the operations of calculating the interest on the debit current accounts	Knowledge and practical application	Tests and reports
5 6	5	Practical + theoretical	Fixed Deposits Division, Amounts Depositing Operations, Calculation of Interest Payable on Deposits, Accounting Treatment for Withdrawal	Knowledge and practical application	Tests and reports

			Deposits Before Due Date, Accounting Treatment for Withdrawal of Deposits at Due Date () Accounting Treatment for Renewal of Deposits with Interest and Accounting Treatment for Renewal of the Principal Deposits Without Interest		
7 8	5	Practical + theoretical	Savings Deposits Division, conditions for opening a savings account, deposits, withdrawals, transfers, interest calculations by transfer method	Knowledge and practical application	Tests and reports
9 10	5	Practical + theoretical	Letters of guarantee, certified or certified instruments	Knowledge and practical application	Tests and reports
11 12 13	5	Practical + theoretical	Deduction of bills, deduction of the bill before the maturity date for the benefit of the bank's customers from customers with current accounts in the same bank or in other banks (added) and the accounting treatment for the debtor's refusal to	Knowledge and practical application	Tests and reports

			pay or delaying payment		
14 15	5	Practical + theoretical	External transfer section, buying and selling foreign currencies, transferring to and from abroad, issuing travelers checks for travelers, issuing credits	Knowledge and practical application	Tests and reports
16 17	5	Practical + theoretical	The nature of the activities and operations of the credit department, opening and clearing documentary credits	Knowledge and practical application	Tests and reports
18 19	5	Practical + theoretical	Final accounts, how to prepare the audit balance, make adjustments entries, prepare the revised trial balance, prepare the profit account, then prepare the financial position list	Knowledge and practical application	Tests and reports
20	5	Practical + theoretical	Accounting in oil companies, basic concepts, characteristics of oil accounting and diminishing assets	Knowledge and practical application	Tests and reports
21	5	Practical + theoretical	Restrictive treatments in oil accounting, drilling and exploration phase	Knowledge and practical application	Tests and reports

22	5	Practical + theoretical	Current Expenditure Method, Total (Capital) Cost Method, Successful Effort Method	Knowledge and practical application	Tests and reports
23	5	Practical + theoretical	Restrictive treatments for the drilling and exploration stage	Knowledge and practical application	Tests and reports
24	5	Practical + theoretical	Calculating the amortization of oil contracts on the basis of a percentage, and the cost and duration of each contract	Knowledge and practical application	Tests and reports
25	5	Practical + theoretical	International and local accounting standards for oil accounting. Amortization of unprepared contracts	Knowledge and practical application	Tests and reports
26 27	5	Practical + theoretical	Accounting in insurance companies, processes related to proof of due insurance premiums and how to collect them in life insurance branches, accounting processes related to commission owed in favor of agencies and how to deal with them, operations involved in canceling insurance	Knowledge and practical application	Tests and reports

			documents and accounting processes in granting regular and automatic loans in terms of documents and how to collect them, accounting processes related to liquidation Insurance documents and compensation accounting operations		
28 29	5	Practical + theoretical	Reinsurance accounts and arithmetic reserves, operations related to incoming and outgoing insurance premiums, accounting operations for outgoing and incoming reinsurance, capital and reserves, and how to form the arithmetic reserve	Knowledge and practical application	Tests and reports
30	5	Practical + theoretical	Preparing the income and expenses account and the financial position list	Knowledge and practical application	Tests and reports

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	<p>Available for free in the department and the institute's library</p>
<p>Special requirements (include for example workshops, periodicals, IT software, websites)</p>	<p>Available for free in the department and the institute's library</p>
<p>Community-based facilities (include for example, guest Lectures , internship , field studies)</p>	<p>The internet</p>

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program.

1. Teaching Institution	Northern Technical University Technical Institute Aldour
2. University Department/Centre	Accounting techniques
3. Course title/code	Intermediate Accounting DIA 22
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	second
7. Number of hours tuition (total)	(120) hours per year
8. Date of production/revision of this specification	1/9/2020
9. Aims of the Course: It aims to deepen the student's understanding, in practice and in theory, of generally accepted accounting standards for the elements of obligations and property rights in both capital and individual companies.	
10. Learning Outcomes, Teaching ,Learning and Assessment Methods	

M-Knowledge and Understanding

A1. Enabling the student to apply the scientific principles of accounting to enable him to assess the financial position of the company and show the accounts in a scientific and rational manner to serve the administrative levels in all sectors .

B. Subject-specific skills

B1. Qualifying the student to prepare various financial reports based on accounting records and analyzing the elements of the financial position using the scientific foundations .

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

C. Thinking Skills

C1. Performing his duties on the job site with professional motives .

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1. Improve their debating skills.

D2. Raise their research perceptions and move the student from education to learning.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	4	Practical + theoretical	An introduction to accounting, its nature, and its objectives, the outputs of the accounting system, and the users of accounting information	Knowledge and practical application	Tests and reports
2	4	Practical + theoretical	Financial statements, how to prepare them, review of final accounts, trading account, profit and loss account, balance sheet	Knowledge and practical application	Tests and reports
3	4	Practical + theoretical	Financial statements in industrial establishments	Knowledge and practical application	Tests and reports
4	4	Practical + theoretical	Operating statement and determination of the production cost (Manufacturing Statement)	Knowledge and practical application	Tests and reports
5	4	Practical + theoretical	Income statement	Knowledge and practical application	Tests and reports
6	4	Practical + theoretical	Employment statement and income statement	Knowledge and practical application	Tests and reports
7	4	Practical + theoretical	Preparing a profit and loss distribution statement	Knowledge and practical application	Tests and reports

8	4	Practical + theoretical	Statement Of Financial Position	Knowledge and practical application	Tests and reports
9	4	Practical + theoretical	Cash flow statement	Knowledge and practical application	Tests and reports
10	4	Practical + theoretical	Financial statements in commercial establishments	Knowledge and practical application	Tests and reports
11	4	Practical + theoretical	The Work Sheet and Constraint Marketing	Knowledge and practical application	Tests and reports
12	4	Practical + theoretical	Debtors and the creation of an allowance for doubtful debts	Knowledge and practical application	Tests and reports
13	4	Practical + theoretical	Cash and bank statement matching	Knowledge and practical application	Tests and reports
14	4	Practical + theoretical	Revenue, capital and deferred expenditures and the importance of differentiating between expenses and the effects of confusion between them	Knowledge and practical application	Tests and reports
15	4	Practical + theoretical	Fixed assets, types, methods of obtaining tangible fixed assets, cash purchase, term purchase, construction or manufacture, gifting	Knowledge and practical application	Tests and reports
16	4	Practical + theoretical	The disappearance of fixed assets, its causes, the basis for its calculation	Knowledge and practical application	Tests and reports

17	4	Practical + theoretical	Methods of calculating extinction, and methods of recording extinction	Knowledge and practical application	Tests and reports
18	4	Practical + theoretical	Treatment of changing depreciation calculation, change in useful life, depleted fixed assets that are still in use	Knowledge and practical application	Tests and reports
19	4	Practical + theoretical	Sale of fixed assets	Knowledge and practical application	Tests and reports
20	4	Practical + theoretical	Fixed asset .replacement	Knowledge and practical application	Tests and reports
21	4	Practical + theoretical	Fixed losses and profits from selling .and replacements	Knowledge and practical application	Tests and reports
22	4	Practical + theoretical	Investments, types, .conditions	Knowledge and practical application	Tests and reports
23	4	Practical + theoretical	Shares bought, earned, sold, bonus .shares	Knowledge and practical application	Tests and reports
24	4	Practical + theoretical	Bonds, types, conditions, purchase at face value, purchase between interest .periods	Knowledge and practical application	Tests and reports
25	4	Practical + theoretical	Buying and selling bonds at more than nominal value, (premium purchase), amortization of bonus, selling .profits and losses	Knowledge and practical application	Tests and reports

26	4	Practical + theoretical	Buying and selling bonds at less than the nominal value (buying at discount), amortizing the discount, selling .profits and losses	Knowledge and practical application	Tests and reports
27	4	Practical + theoretical	Segment accounts, .defined	Knowledge and practical application	Tests and reports
28	4	Practical + theoretical	Transfers between departments	Knowledge and practical application	Tests and reports
29	4	Practical + theoretical	Distribution of expenses between departments, required accounting .records	Knowledge and practical application	Tests and reports
30	4	Practical + theoretical	General review and curriculum completion	Knowledge and practical application	Tests and reports

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	<p>Available for free in the department and the institute's library</p>
<p>Special requirements (include for example workshops, periodicals, IT software, websites)</p>	<p>Available for free in the department and the institute's library</p>
<p>Community-based facilities (include for example, guest Lectures , internship , field studies)</p>	<p>The internet</p>

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program.

1. Teaching Institution	Northern Technical University Technical Institute Aldour
2. University Department/Centre	Accounting techniques
3. Course title/code	Unified accounting system DIA 23
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	second
7. Number of hours tuition (total)	(120) hours per year
8. Date of production/revision of this specification	1/9/2020
9. Aims of the Course: Knowing how to set controls and methods that help in analyzing and redeeming accounting records in order to facilitate dealing with them and using them in making decisions within the establishment's environment.	

10. Learning Outcomes, Teaching ,Learning and Assessment Methods

A- Knowledge and Understanding

A1. Teaching the student the general foundations and concepts of the accounting system and how to prove the registration treatments, keep their records, and prepare final accounts.

B. Subject-specific skills

B1. Qualifying the student to keep records related to the system and the entry procedures according to the unified accounting system.

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

C. Thinking Skills

C1. Performing his duties on the job site with professional motives .

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1. Improve their debating skills.

D2. Raise their research perceptions and move the student from education to learning.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	4	Practical + theoretical	The unified accounting system, the accounting guide, innovations in the unified accounting system	Knowledge and practical application	Tests and reports
2	4	Practical + theoretical	Fixed assets accounts and methods of obtaining them, buying in the local market	Knowledge and practical application	Tests and reports
3	4	Practical + theoretical	Buying in the foreign market	Knowledge and practical application	Tests and reports
4	4	Practical + theoretical	Construction by contractors (records of the agency ordering the work)	Knowledge and practical application	Tests and reports
5	4	Practical + theoretical	Construction by contractors (records of the implementing agency)	Knowledge and practical application	Tests and reports
6	4	Practical + theoretical	Donations and gifts (records of the donor and the recipient)	Knowledge and practical application	Tests and reports
7	4	Practical + theoretical	Manufacturing within the facility, central financing	Knowledge and practical application	Tests and reports
8	4	Practical + theoretical	Asset creation by committees	Knowledge and practical application	Tests and reports
9	4	Practical + theoretical	Deferred revenue expenses	Knowledge and practical application	Tests and reports
10	4	Practical + theoretical	Delisting and selling of fixed assets	Knowledge and practical application	Tests and reports
11	4	Practical + theoretical	Introduction to stock accounts, stock purchase of commodity supplies from the local market	Knowledge and practical application	Tests and reports
12	4	Practical + theoretical	Purchase of stock of commodity supplies from the external market	Knowledge and practical application	Tests and reports

13	4	Practical + theoretical	Waste and consumables stock	Knowledge and practical application	Tests and reports
14	4	Practical + theoretical	Waste and consumables stock	Knowledge and practical application	Tests and reports
15	4	Practical + theoretical	Stock of goods with others	Knowledge and practical application	Tests and reports
16	4	Practical + theoretical	Granted loans	Knowledge and practical application	Tests and reports
17	4	Practical + theoretical	Loans received	Knowledge and practical application	Tests and reports
18	4	Practical + theoretical	Financial investments	Knowledge and practical application	Tests and reports
19	4	Practical + theoretical	Financial investments	Knowledge and practical application	Tests and reports
20	4	Practical + theoretical	Miscellaneous debit and credit accounts, including receivables and received in advance	Knowledge and practical application	Tests and reports
21	4	Practical + theoretical	Expenses due and received in advance	Knowledge and practical application	Tests and reports
22	4	Practical + theoretical	Compensation requests, cash and store differences	Knowledge and practical application	Tests and reports
23	4	Practical + theoretical	Advances and cash	Knowledge and practical application	Tests and reports
24	4	Practical + theoretical	Capital and reserves	Knowledge and practical application	Tests and reports
25	4	Practical + theoretical	Accumulated extinction provision, provision for doubtful debts	Knowledge and practical application	Tests and reports
26	4	Practical + theoretical	Accounts of salaries and wages and everything related to it	Knowledge and practical application	Tests and reports

27	4	Practical + theoretical	Accounts of salaries and wages and everything related to it	Knowledge and practical application	Tests and reports
28	4	Practical + theoretical	Complete and incomplete production stocks, work in progress, and stock of goods for the purpose of selling the first and the last period	Knowledge and practical application	Tests and reports
29 30	4	Practical + theoretical	Final accounts and the balance sheet under the unified accounting system	Knowledge and practical application	Tests and reports

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	Available for free in the department and the institute's library
Special requirements (include for example workshops, periodicals, IT software, websites)	Available for free in the department and the institute's library
Community-based facilities (include for example, guest Lectures , internship , field studies)	The internet

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program..

1. Teaching Institution	Northern Technical University Technical Institute Aldour
2. University Department/Centre	Accounting techniques
3. Course title/code	Cost accounting DIA 24
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	second
7. Number of hours tuition (total)	(150) hours per year
8. Date of production/revision of this specification	1/9/2020
9. Aims of the Course: Its primary purpose is to deepen the learner's analytical side in terms of cost data, .systems and predictability.	

10. Learning Outcomes, Teaching ,Learning and Assessment Methods

A- Knowledge and Understanding

A1. Defining and enabling the student to apply the concepts of cost accounting in various economic establishments, since cost accounting is one of the information systems that understands management for the purposes of the administrative decision-making process.

B. Subject-specific skills

B1. Qualifying the student to do the calculation of cost elements to gain access to knowledge of production costs for all systems.

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

C. Thinking Skills

C1. Performing his duties on the job site with professional motives .

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1. Improve their debating skills.

D2. Raise their research perceptions and move the student from education to learning.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	5	Practical + theoretical	An approach to cost accounting ,cost accounting concept, goals, applications, relationship with financial accounting, the specific costs.	Knowledge and practical application	Tests and reports
2	5	Practical + theoretical	Cost classification, natural,functional, in base of relationship with unit produced, in base of relationship with production volume.	Knowledge and practical application	Tests and reports
3	5	Practical + theoretical	Cost counters,cost units , production units, explanation the attachment between the prime cost and cost centers &units.	Knowledge and practical application	Tests and reports
4	5	Practical + theoretical	Cost elements , materials, materials control, materials purchase document circle, pricing material, computer materials cost.	Knowledge and practical application	Tests and reports
5	5	Practical + theoretical	Material inventory procedures, storage document, storage records, material issued pricing methods, FIFO,LIFO	Knowledge and practical application	Tests and reports
6	5	Practical + theoretical	Average method, ending inventory , inventory restriction, accounting treatment for normal and abnormal spoilage	Knowledge and practical application	Tests and reports
7	5	Practical + theoretical	Level of storage level, maximum level, minimum level, economic order au	Knowledge and practical application	Tests and reports

8	5	Practical + theoretical	Labor control, wage document circle , payment , mwthods	Knowledge and practical application	Tests and reports
9	5	Practical + theoretical	Motivations , kinds & importance, preparation of wages payrolls .	Knowledge and practical application	Tests and reports
10	5	Practical + theoretical	Wages problems , over time , idle time, premiums holiday, direct and indirect labor entry.	Knowledge and practical application	Tests and reports
11	5	Practical + theoretical	Factory overhead control, actual expenses ,restriction, estimated expenses, allocate expenses over all centers , rules of distribution.	Knowledge and practical application	Tests and reports
12	5	Practical + theoretical	Gross allocate distribution method, solo method	Knowledge and practical application	Tests and reports
13	5	Practical + theoretical	Step method	Knowledge and practical application	Tests and reports
14	5	Practical + theoretical	Commutative method .	Knowledge and practical application	Tests and reports
15	5	Practical + theoretical	Absorption rates , accounting procedures to adjusted over or under applied fon .	Knowledge and practical application	Tests and reports
16	5	Practical + theoretical	Marketing and managerial costs , analysis, procedures .	Knowledge and practical application	Tests and reports
17	5	Practical + theoretical	Cost statements , gross theory , procedures, animadversion .	Knowledge and practical application	Tests and reports
18	5	Practical + theoretical	WIP beginning and ending & finished goods.	Knowledge and practical application	Tests and reports
19	5	Practical + theoretical	Variable costing method , procedures & comments .	Knowledge and practical application	Tests and reports

20	5	Practical + theoretical	Financial statement in variable costing method.	Knowledge and practical application	Tests and reports
21	5	Practical + theoretical	Comparing with total & variable costing theories and their effects on profits.	Knowledge and practical application	Tests and reports
22	5	Practical + theoretical	Job order costing system , job order cards the document circle	Knowledge and practical application	Tests and reports
23	5	Practical + theoretical	Material hold to jobs normal and abnormal spoilage.	Knowledge and practical application	Tests and reports
24	5	Practical + theoretical	Factory over head , rules of estimation and allocation over the production orders , allocate rate for the center level and order level	Knowledge and practical application	Tests and reports
25	5	Practical + theoretical	Variance analysis	Knowledge and practical application	Tests and reports
26	5	Practical + theoretical	Process costing system	Knowledge and practical application	Tests and reports
27	5	Practical + theoretical	Treatment of spoiled units renewing or selling	Knowledge and practical application	Tests and reports
28	5	Practical + theoretical	Computation of production cost incase WIP ending with complement rations.	Knowledge and practical application	Tests and reports
29	5	Practical + theoretical	Computation of production cost in case of WIP beginning exist .	Knowledge and practical application	Tests and reports
30	5	Practical + theoretical	Equivalent production in average casting method.	Knowledge and practical application	Tests and reports

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	<p>Available for free in the department and the institute's library</p>
<p>Special requirements (include for example workshops, periodicals, IT software, websites)</p>	<p>Available for free in the department and the institute's library</p>
<p>Community-based facilities (include for example, guest Lectures , internship , field studies)</p>	<p>The internet</p>

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program.

1. Teaching Institution	Northern Technical University Technical Institute Aldour
2. University Department/Centre	Accounting techniques
3. Course title/code	Auditing DIA 25
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	second
7. Number of hours tuition (total)	(90) hours per year
8. Date of production/revision of this specification	1/9/2020
9. Aims of the Course: . Introduce the student to the auditing process and review the elements of the financial statements and the internal control system according to an audit program developed in advance.	
10. Learning Outcomes, Teaching ,Learning and Assessment Methods	

A- Knowledge and Understanding

A1. Acquainting the student with the principles, rules, and objective of auditing, and introducing the laws and regulations governing the arrival of the auditor.

B. Subject-specific skills

B1 Qualifying the student to practice the auditing process using various means of evidence and the elements of the financial position.

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

C. Thinking Skills

C1. Performing his duties on the job site with professional motives .

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1. Improve their debating skills.

D2. Raise their research perceptions and move the student from education to learning.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1 2	3	Practical + theoretical	The origin and development of auditing, its definition and objectives, the difference between accounting and auditing	Knowledge and practical application	Tests and reports
3	3	Practical + theoretical	Types of audit - full and partial audit, final and continuous audit, mandatory and optional audit	Knowledge and practical application	Tests and reports
4 5	3	Practical + theoretical	Internal and external audit, its objectives, internal audit, its concept, the link between internal and external audit, comprehensive and test audits, environmental audits, .applied cases	Knowledge and practical application	Tests and reports
6 7	3	Practical + theoretical	Mistakes and fraud, reasons for committing mistakes, the role of the auditor in addressing and correcting errors and .fraud Applied cases	Knowledge and practical application	Tests and reports
8	3	Practical + theoretical	The internal control system, the internal control system, the position of the auditor on the components of the internal control .systems	Knowledge and practical application	Tests and reports
9 10 11	3	Practical + theoretical	Methods and means of examining and evaluating internal control systems, cases about evaluating internal control systems in establishments, preliminary steps for .the audit process	Knowledge and practical application	Tests and reports

12 13	3	Practical + theoretical	Qualities and qualifications of auditor, rights and duties of auditor under Iraqi legislation. The Iraqi Accounting and Supervisory Standards Board and Auditing Standards. The Law of Practicing the Profession of Auditing No. 7 of 1984, Rules of Professional Conduct for the Accountants and Auditors Syndicate	Knowledge and practical application	Tests and reports
14 15	3	Practical + theoretical	Evidence for proof in auditing, the concept of evidence, its tools, and means of obtaining proof of evidence	Knowledge and practical application	Tests and reports
16 17	3	Practical + theoretical	The audit program, its definition, types, advantages and disadvantages, how to prepare the program, and applied cases about audit programs	Knowledge and practical application	Tests and reports
18	3	Practical + theoretical	Working papers, proximal and current file, audit references, auditor notes	Knowledge and practical application	Tests and reports
19 20	3	Practical + theoretical	Auditor's report, types. Applications about auditor report forms	Knowledge and practical application	Tests and reports
21 22	3	Practical + theoretical	Cash Operations The system of internal control over cash operations, cash receipts, cash payments	Knowledge and practical application	Tests and reports
23 24	3	Practical + theoretical	Auditing of cash operations, auditing of fund accounts, auditing of bank (bank) accounts, accurate salaries, auditing of cash sales, auditing of cash	Knowledge and practical application	Tests and reports

			disbursements		
25 26	3	Practical + theoretical	Practical applications on auditing cash operations, forward operations. The internal control system on forward operations	Knowledge and practical application	Tests and reports
27 28	3	Practical + theoretical	Audit of deferred purchases and their returns Audit of deferred sales and their returns Verification of fixed assets (assets) and liabilities	Knowledge and practical application	Tests and reports
29	3	Practical + theoretical	Internal control in light of the electronic operation of data, the definition of the computer, the nature of the electronic accounting system	Knowledge and practical application	Tests and reports
30	3	Practical + theoretical	The components and methods of internal control under the computer	Knowledge and practical application	Tests and reports

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	<p>Available for free in the department and the institute's library</p>
<p>Special requirements (include for example workshops, periodicals, IT software, websites)</p>	<p>Available for free in the department and the institute's library</p>
<p>Community-based facilities (include for example, guest Lectures , internship , field studies)</p>	<p>The internet</p>

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program..

1. Teaching Institution	Northern Technical University Technical Institute Aldour
2. University Department/Centre	Accounting techniques
3. Course title/code	CORPORATIONS ACCOUNTING DIA26
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	second
7. Number of hours tuition (total)	(120) hours per year
8. Date of production/revision of this specification	1/9/2020
9. Aims of the Course: t aims to deepen the student's understanding of generally accepted accounting standards in both theory and practice. Especially those that relate to companies.	

10. Learning Outcomes, Teaching ,Learning and Assessment Methods

A- Knowledge and Understanding

A1. Providing the student with comprehensive information on the general rules and principles of private sector companies, as well as identifying the final accounts, dividend distribution, joining and separating partners, as well as liquidating companies.

B. Subject-specific skills

B1. Qualifying students to carry out accounting work in private sector companies.

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

C. Thinking Skills

C1. Performing his duties on the job site with professional motives .

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1. Improve their debating skills.

D2. Raise their research perceptions and move the student from education to learning.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1	4	Practical + theoretical	People companies - types and procedures for forming and publicizing solidarity .companies	Knowledge and practical application	Tests and reports
2	4	Practical + theoretical	Proof of partners' shares in capital and food shares	Knowledge and practical application	Tests and reports
3	4	Practical + theoretical	In kind shares	Knowledge and practical application	Tests and reports
4	4	Practical + theoretical	Cash shares	Knowledge and practical application	Tests and reports
5	4	Practical + theoretical	In-kind and cash shares.	Knowledge and practical application	Tests and reports
6	4	Practical + theoretical	Final accounts, profit distribution, and profit and loss distribution .methods	Knowledge and practical application	Tests and reports
7	4	Practical + theoretical	Equal distribution and distribution in .agreed proportions	Knowledge and practical application	Tests and reports
8	4	Practical + theoretical	Distribution in proportions of capitals, granting partners interest on the capital, and distributing the balance in specific .proportions	Knowledge and practical application	Tests and reports
9	4	Practical + theoretical	Giving partners salaries or rewards for their services, distributing the balance in specific	Knowledge and practical application	Tests and reports

			rates, granting partners interest, capital, and salaries for their services, and distributing the balance in specific .rates		
10	4	Practical + theoretical	Corporate withdrawals and .their benefits	Knowledge and practical application	Tests and reports
11	4	Practical + theoretical	Partner loan and .interest	Knowledge and practical application	Tests and reports
12	4	Practical + theoretical	Life insurance for partners	Knowledge and practical application	Tests and reports
13	4	Practical + theoretical	The change in the partners' agreement, the amendment of the basis for the distribution of .profits and losses	Knowledge and practical application	Tests and reports
14	4	Practical + theoretical	Capital Adjustment - Capital Increase. Capital Adjustment - Capital .Reduction	Knowledge and practical application	Tests and reports
15	4	Practical + theoretical	Join a new partner, buy an existing share of capital, add a new share to the capital	Knowledge and practical application	Tests and reports
16	4	Practical + theoretical	Measuring the goodwill of the shop and processing it - the absence of an account for the goodwill of the shop in the books of the partners - the existence of an account for the	Knowledge and practical application	Tests and reports

			goodwill of the shop in the books .of the company		
17	4	Practical + theoretical	The separation of an original partner, the payment of more than one .share	Knowledge and practical application	Tests and reports
18	4	Practical + theoretical	Repayment less than the quota	Knowledge and practical application	Tests and reports
19	4	Practical + theoretical	The fame of the store and its treatment	Knowledge and practical application	Tests and reports
20	4	Practical + theoretical	Liquidation of solidarity companies	Knowledge and practical application	Tests and reports
21	4	Practical + theoretical	Fast Filter.	Knowledge and practical application	Tests and reports
22	4	Practical + theoretical	Gradual liquidation	Knowledge and practical application	Tests and reports
23	4	Practical + theoretical	Joint-stock companies - the legal conditions for .their incorporation	Knowledge and practical application	Tests and reports
24	4	Practical + theoretical	Formation of joint-stock companies - Paying the value of .shares in one go	Knowledge and practical application	Tests and reports
25	4	Practical + theoretical	Paying the value of shares in installments	Knowledge and practical application	Tests and reports
26	4	Practical + theoretical	Handling issuance expenses and incorporation expenses	Knowledge and practical application	Tests and reports
27	4	Practical + theoretical	Delay in the payment of share premiums	Knowledge and practical application	Tests and reports

28	4	Practical + theoretical	Increase the capital in joint stock companies by issuing new shares.	Knowledge and practical application	Tests and reports
29	4	Practical + theoretical	Increase the capital in joint-stock companies by capitalizing profits	Knowledge and practical application	Tests and reports
30	4	Practical + theoretical	Reducing the capital in joint stock companies	Knowledge and practical application	Tests and reports

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	Available for free in the department and the institute's library
Special requirements (include for example workshops, periodicals, IT software, websites)	Available for free in the department and the institute's library
Community-based facilities (include for example, guest Lectures , internship , field studies)	The internet

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program.

1. Teaching Institution	Northern Technical University Technical Institute Aldour
2. University Department/Centre	Accounting techniques
3. Course title/code	COMPUTER APPLICATIONS DIA 27
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	second
7. Number of hours tuition (total)	(90) hours per year
8. Date of production/revision of this specification	1/9/2020
9. Aims of the Course: This course aims to introduce computers and their uses in various accounting fields.	

10. Learning Outcomes, Teaching ,Learning and Assessment Methods

A- Knowledge and Understanding

A1. Teaching the student the skills of working on the calculator and using its ready-made applications and the Internet in the field of specialization.

B. Subject-specific skills

B1. Preparing qualified graduates to deal with modern laboratories and devices.

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

C. Thinking Skills

C1. Performing his duties on the job site with professional motives .

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1. Improve their debating skills.

D2. Raise their research perceptions and move the student from education to learning.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1 6	3	Practical + theoretical	E-mail and its programs / e-mail features / e-mail spam / how to create an e-mail / how e-mail works / e-mail addresses / running the internet explorer program / creating an e-mail account on yahoo site / properties of the postal account window / modifying the settings / Customize the toolbar / Search methods / Basic search and advanced search by file type / Advanced search engines / View messages / Sort messages / Sign follow-up email message and delete it / Open and compress files attached to the message / Create a new message / Attach a file to the message / Attach files Reply to e-mail / Resend mail to another party / Delete files attached to the message / Close	Knowledge and practical application	Tests and reports

			<p>communication with the Internet / Formulate message signature / Delete mail / Print mail / Search for a message / Create email folders / Address book / Add an email address to a book Addresses / Create a group in the address book / Network etiquette / Message sending options</p>		
7 9	3	Practical + theoretical	<p>Introduction to Power Point / How to operate a Power Point / Components of the PP window / Entering into the application PP / Exiting the application from the PP application / Interface of the application PP / Creating presentations / storing presentations / Calling previously stored presentations / Entering data and text / Specifying size, shape and color Font / slides / arranging slides / slideshows / inserting a new slide / moving a slide / erasing a</p>	Knowledge and practical application	Tests and reports

			slide / numbering slides / movements and sound effects / adding animation effects to slide elements / changing the motion effect / canceling the motion effect / using buttons and procedures / arranging the paragraphs within the slide / Hide slide / Add time to slide / Add music to slide / Create project using Power Point		
10 20	3	Practical + theoretical	Introduction / Excel Run / Excel Window Components / Dual Language and Directional Excel Worksheet / Entering Data in Worksheet / Modifying New Entry Data / Open Stock File / Close Worksheet / Save New Worksheet / Save Pre-existing Worksheet / Preview Before Printing / Close worksheet / Exit excel clipboard: cut / copy / paste / copy formatting font: change font / font size / enlarge and	Knowledge and practical application	Tests and reports

			<p> reduce font / clear formatting / change font color / text highlight color / subscript / superscript / change state Characters / Underline style / Effects / Character spacing Alignment: Vertical cell text alignment / Cell text horizontal alignment / Text rotation / Text direction from right to left or inverted / Increase and decrease margin between border and text in cell / Text wrapping / Merge and center a number : Numeric format / account number format / percentage style / comma style increase and decrease decimal places styles: numeric format / formatting as table / formatting with predefined styles / define custom cell styles columns / insert sheet / delete cells / delete rows / delete columns Sheet / cell size format cells : Insert cells / Insert rows / Insert columns / </p>		
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			Insert a sheet / Delete a sheet / Format cell size / Vision (show and hide) rows, columns and paper / Organize sheets / Rename paper / Move or copy paper / Tab color / Protect sheet Edit: Combine Auto / Fill / Scan / Sort and Filter / Search and Select Tables: Insert Table / Create Table Illustrations: Image / Clip Art / Shapes / Drawing Smart Art Charts: Column / Linear / Circular / Bar / Area / Scatter / Other Charts Text: Square Text / header and annotation / word art / signature line / object / symbol attributes: attributes / colors / fonts / page setup effects: margins / page size / orientation / background / print headings		
21 25	3	Practical + theoretical	Launch app Access / Application Features / Template Categories / Features / Create a new blank database / Home command	Knowledge and practical application	Tests and reports

			(Views / Font / Rich Text / Records / Sort & Filter / Find. Create command / Table / Table Templates / Table Design / Form / split form / multiple items / blank form / 'extra' forms / form design / report / labels / blank report / report wizard / report design / query wizard / query design. External data command / saved imports / Access / Q. Excel Text File.Export / Excel / word / text file. Database Tools / Relationships / Database Documentation / Command Analysis ./ Access Database		
26 30	3	Practical + theoretical	Projects by specialty	Knowledge and practical application	Tests and reports

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	<p>Available for free in the department and the institute's library</p>
<p>Special requirements (include for example workshops, periodicals, IT software, websites)</p>	<p>Available for free in the department and the institute's library</p>
<p>Community-based facilities (include for example, guest Lectures , internship , field studies)</p>	<p>The internet</p>

TEMPLATE FOR COURSE SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

COURSE SPECIFICATION

This academic program description provides a brief summary of the most important program characteristics and the learning outcomes expected of the student, proving whether he has made the most of the available opportunities, and is accompanied by a description of each course within the program..

1. Teaching Institution	Northern Technical University Technical Institute Aldour
2. University Department/Centre	Accounting techniques
3. Course title/code	Project DIA 28
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	second
7. Number of hours tuition (total)	(60) hours per year
8. Date of production/revision of this specification	1/9/2020
9. Aims of the Course: Teaching the student how to deal with problems using scientific research.	

10. Learning Outcomes, Teaching ,Learning and Assessment Methods

A- Knowledge and Understanding

A1. It identifies the highlights of the project. And learn how to deal with his group of students in order to support teamwork.

B. Subject-specific skills

B1. The possibility of following up projects in terms of work completion rates.

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

C. Thinking Skills

C1. Performing his duties on the job site with professional motives .

Teaching and Learning Methods

Theoretical lectures / practical lectures / field visits / solving examples / seminars / summer training.

Assessment methods

Oral exams / written exams / weekly reports / daily attendance / quarterly and final exams.

D. General and Transferable Skills (other skills relevant to employability and personal development)

D1. Improve their debating skills.

D2. Raise their research perceptions and move the student from education to learning.

Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
1 15	2	Practical	Teaching the student the fundamentals of scientific research	Knowledge and practical application	Tests and reports
16 30	2	Practical	Follow-up of the student in writing the research	Knowledge and practical application	Tests and reports

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	Available for free in the department and the institute's library
Special requirements (include for example workshops, periodicals, IT software, websites)	Available for free in the department and the institute's library
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