

Republic of Iraq
Ministry of Higher Education & Scientific Research
Supervision and Scientific Directorate
Quality Assurance and Academic Accreditation

***Academic Program Specification Form For The
Academic***

University : Northern Technical University
Institute: Technical Institute Aldour
Departments : Accounting techniques
Date Of Form Completion : 1/9/2020



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Dean's Name



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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
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	1/9/2020
9. Aims of the Programme	

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)

<p>D. General and Transferable Skills (other skills relevant to employability and personal development)</p> <p>D1. That the student can perform the accounting process.</p> <p>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.</p> <p>D3. The student learned to work with the latest software to diagnose accounting Defects.</p> <p>D4. Teaching the student the ability to adapt to similar disciplines (management, economics, computers).</p>				
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. Programme Structure				12. Awards and Credits
Level/Year	Course or Module Code	Course or Module Title	Credit rating	

First year	DIA11	ACCOUNTING	2	4	Technical Diploma (x) requires credits
	DIA12	MANAGEMENT	1	3	
	DIA13	GOVERNMENTAL ACCOUNTING	2	2	
	DIA14	STATISTICS	1	2	
	DIA15	ECONOMIC AND PUBLIC FINANCE	1	2	
	DIA16	READINGS ACCOUNT	1	2	
	DIA17	COMPUTER APPLICATIONS	1	1	
	DIA18	HUMAN RIGHTS&DEMOCRACY	2	-	
	DIA19	ENGLISH LANGUAGE	1	-	
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 Programme Learning Outcomes are being assessed																			
				Programme 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 year	DIA11	ACCOUNTING	C	X				X				X				X	X		
	DIA12	MANAGEMENT	C	X				X				X				X	X		
	DIA13	GOVERNMENTAL ACCOUNTING	C	X				X				X				X	X		
	DIA14	STATISTICS	C	X				X				X				X	X		
	DIA15	ECONOMIC AND PUBLIC FINANCE	C	X				X				X				X	X		
	DIA16	READINGS ACCOUNT	C	X				X				X				X	X		
	DIA17	COMPUTER APPLICATIONS	C	X				X				X				X	X		
	DIA18	HUMAN RIGHTS&DEMOCRACY	C	X				X				X				X	X		
	DIA19	ENGLISH LANGUAGE	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..

1. Teaching Institution	Northern Technical University Technical Institute Aldour
2. University Department/Centre	Accounting techniques
3. Course title/code	Accounting DIA 11
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	First
7. Number of hours tuition (total)	(180) hours per year
8. Date of production/revision of this specification	31/8/2019
9. Aims of the Course: It aims to introduce the student to accounting as a system for collecting, processing and communicating financial information, as well as introducing the accounting principles used in preparing financial reports.	

10. Learning Outcomes, Teaching ,Learning and Assessment Methods

A- Knowledge and Understanding

A1. Scientific qualification of the graduate 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 school curriculum.

B. Subject-specific skills

B1. The ability to keep accounting records and extract financial results from them.

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 in the workplace 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	Practical + theoretical	Accounting - types of accounting books used - conditions to be met in books - documents and their types and methods of recording in books (single-entry and double-entry)	Knowledge and practical application	Tests and reports
2	6	Practical + theoretical	Types of accounting books used - the journal - the ledger - the legal conditions that must be met in the books - documents and their types and methods of registration in the books - single entry - double entry.	Knowledge and practical application	Tests and reports
3	6	Practical + theoretical	How to form capital - the budget as the basis for the double entry theory - the debit account and the credit account and how to come to know each of them - Explain the general budget vocabulary - assets and liabilities.	Knowledge and practical application	Tests and reports
4	6	Practical + theoretical	Journal - Journal planning - How to record in the journal under the double entry theory - Double entry types - Types of accounting entries - Controlling entry - Flexible entry - Various examples.	Knowledge and practical application	Tests and reports
5 6 7	6	Practical + theoretical	Commercial operations and how to prove them in the accounting books - opening entry - establishment	Knowledge and practical application	Tests and reports

			expenses - purchases - purchases returns - sales - sales returns - personal withdrawals - fixed assets - insurances and their type (insurances with others and insurances from others)		
8 9	6	Practical + theoretical	Expenses and their types (voluntary and capital expenses and how to differentiate between them - types of voluntary expenses - revenues and their types - sales allowances - loans and their types, debit and credit and various cases - payment of interest due on loans.	Knowledge and practical application	Tests and reports
10	6	Practical + theoretical	Ledger - Ledger Planning - Posting and Balancing - Ledger Guide - Emphasizing the various examples of how the ledger is used.	Knowledge and practical application	Tests and reports
11 12	6	Practical + theoretical	Trial Balance - Trial Balance Planning - Types of Trial Balance (Trial Balance with Balances - Trial Balance with Totals) How to prepare each of them - examples.	Knowledge and practical application	Tests and reports
13 14	6	Practical + theoretical	Merchant operations with the bank - How to open a current account - How to open a deposit account (fixed deposits) How to calculate the interest due - Withdrawal - Deposit - Definition	Knowledge and practical application	Tests and reports

			of check - Types of checks (issued checks and incoming checks) - Endorsement of checks - Sending checks to the bank for collection - Banking charges		
15 16 17	6	Practical + theoretical	Discount - Types of Discount - Single and Compound Trade Discount - Cash .Discount Commercial papers - bills of exchange - receipt papers - payment papers.	Knowledge and practical application	Tests and reports
18	6	Practical + theoretical	Justifications for withdrawing commercial papers - cases of disposal of arrest warrants.	Knowledge and practical application	Tests and reports
19	6	Practical + theoretical	Multiple Column Journal - Accounts to open in the Journal and how to register - examples.	Knowledge and practical application	Tests and reports
20	6	Practical + theoretical	Correcting errors - the reasons for making errors in the books - types of accounting errors - methods of correcting errors - the lengthy method - the shortened method - correcting errors in the journal - correcting posting errors - the importance of the trial balance - suspended account	Knowledge and practical application	Tests and reports
21 22	6	Practical + theoretical	Final accounts - trading - profits and losses - capital account - the establishment's current account - finding the cost of	Knowledge and practical application	Tests and reports

			sales - the balance sheet		
23	6	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
24	6	Practical + theoretical	Inventory (account reconciliation) Reconciliation of nominal accounts - accrued expenses for prepaid expenses - revenue received in advance.	Knowledge and practical application	Tests and reports
25	6	Practical + theoretical	Definition of extinction and the purposes of extinction - how to estimate extinction - methods of calculating depreciation - the straight-line method - the declining installment method - the method of re-estimation - the method of recording extinction accounts - the direct method and the indirect method - various examples.	Knowledge and practical application	Tests and reports
26	6	Practical + theoretical	Debtors - Types of Debt (Good Debt - Doubtful Debt - Bad Debt) Debtors Account Settlement - How to deal with bad debts for the doubtful debt provision. How to handle the allowable discount with the allowable discount provision -	Knowledge and practical application	Tests and reports

			How to configure the allowable discount allowance.		
27	6	Practical + theoretical	Inventory of receivables - how to create provision for cutting expenses - Stock inventory and how to create a provision for declining securities prices.	Knowledge and practical application	Tests and reports
28	6	Practical + theoretical	Inventory of the fund - how to deal with shortage / deficit / increase / surplus / - suspended account - examples and solutions to exercises.	Knowledge and practical application	Tests and reports
29	6	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
30	6	Practical + theoretical	Accounting treatment for suspended account.	Knowledge and practical application	Tests and reports

13. Admissions	
Pre-requisites	
Minimum number of students	
Maximum number of students	

<p>Required reading:</p> <ul style="list-style-type: none"> · CORE TEXTS · COURSE MATERIALS · OTHER 	<p>Earanes , Hanson James C.Hamre and Pault H-Walgenbach Diyden Free K London ,1993.</p>
<p>Special requirements (include for example workshops, periodicals, IT software, websites)</p>	<p>Intermediate Accounting by Donald E . kieso and jarry J. weygandt Johwirley & Son Inc. N.Y.1995</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	Governmental Accounting DIA 12
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	First
7. Number of hours tuition (total)	(120) hours per year
8. Date of production/revision of this specification	31/8/2019
9. Aims of the Course: Mastering the accounting and financial operations of government institutions.	
10. Learning Outcomes, Teaching ,Learning and Assessment Methods	

A- 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.

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	4	Practical + theoretical	Defining government accounting, the purposes of government accounting, the importance of government accounting, its characteristics, and the field of application of the government .budget	Knowledge and practical application	Tests and reports
3	4	Practical + theoretical	Source of agreement capacity for government units, a comparison between financial accounting and government .accounting	Knowledge and practical application	Tests and reports
4 5	4	Practical + theoretical	The State's General Budget... Definition of the budget, budget divisions, budget accounts guide, the difference between the general budget and the general .budget	Knowledge and practical application	Tests and reports
6 7	4	Practical + theoretical	The State's General Budget... Definition of the budget, budget divisions, budget accounts guide, the difference between	Knowledge and practical application	Tests and reports

			the general budget and the general .budget		
8 9	4	Practical + theoretical	The State's General Budget... Definition of the budget, budget divisions, budget accounts guide, the difference between the general budget and the general .budget	Knowledge and practical application	Tests and reports
10	4	Practical + theoretical	The central accounting system, the definition of the central accounting system, the types of the central system, the responsibilities of the accounting unit under it, the treasury under the central system	Knowledge and practical application	Tests and reports
11	4	Practical + theoretical	The method of unit financing applied to this system, the method of controlling the absolute units of this system, the advantages and disadvantages of .centralization	Knowledge and practical application	Tests and reports
12 13	4	Practical + theoretical	The decentralized accounting system, the definition of the decentralized system, the components of the decentralized system, and the	Knowledge and practical application	Tests and reports

			responsibilities of the accounting unit .under it		
14 15	4	Practical + theoretical	The method of financing the accounting unit under the decentralized system. The method of accounting control under it. Documents, records used in accounting work. Tables and trial scales, the entities to which the data is submitted, and .their purpose	Knowledge and practical application	Tests and reports
16 17	4	Practical + theoretical	Classification of budget accounts according to the accounting guide for budget accounts. The method of restrictive treatments under the decentralized ,system	Knowledge and practical application	Tests and reports
18 19	4	Practical + theoretical	Definition of revenues, and their types according to the accounting guide for budget accounts, practical exercises on the first section / .revenues	Knowledge and practical application	Tests and reports
20 21	4	Practical + theoretical	Defining expenditures and their types	Knowledge and practical application	Tests and reports

			according to the accounting guide for budget accounts / practical exercises on the second section / expenditures		
22 23 24	4	Practical + theoretical	Financial, non-financial and regular assets, their concepts and classification according to the accounting guide for budget accounts, practical exercises on financial and non-financial assets	Knowledge and practical application	Tests and reports
25	4	Practical + theoretical	Financial and statutory liabilities, their concepts, and their divisions according to the accounting guide for budget accounts, practical exercises on financial and statutory liabilities	Knowledge and practical application	Tests and reports
26	4	Practical + theoretical	Transfers and financial powers, taking into consideration the Financial Management and Public Debt Law ./94 of 2004	Knowledge and practical application	Tests and reports
27 28	4	Practical + theoretical	Contracting - general conditions, technical and accounting aspects, restrictive	Knowledge and practical application	Tests and reports

			treatments, .practical exercises		
29 30	4	Practical + theoretical	How to prepare the result calculation (budget transactions), and the calculation of the financial position, at the .state level	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	Accounting readings DIA 13
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	First
7. Number of hours tuition (total)	(120) hours per year
8. Date of production/revision of this specification	31/8/2019
9. Aims of the Course: Introducing students to basic accounting terminology in English, in addition to enabling them to prepare financial statements in their simplified forms in English.	

10. Learning Outcomes, Teaching ,Learning and Assessment Methods

A- Knowledge and Understanding

A1. Introduce the student to English terminology in the vocabulary of the study plan of the Accounting Department to understand the terms presented in the administrative and accounting aspects.

B. Subject-specific skills

B1. To make the student able to read the subjects related to his specialization in the English language, thus giving him the opportunity to communicate with all the developments in the field of specialization in books, research, magazines and others.

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	Definition of basic English terms	Knowledge and practical application	Tests and reports
2	4	Practical + theoretical	Learn basic terms in management	Knowledge and practical application	Tests and reports
3	4	Practical + theoretical	Learn basic terms in accounting	Knowledge and practical application	Tests and reports
4	4	Practical + theoretical	Readings of selective subjects in management	Knowledge and practical application	Tests and reports
5	4	Practical + theoretical	Accounting definition, type of accounting	Knowledge and practical application	Tests and reports
6	4	Practical + theoretical	Accounting as position , organizations and specialized institutions	Knowledge and practical application	Tests and reports
7+8	4	Practical + theoretical	Readings of accounting concept	Knowledge and practical application	Tests and reports
8	4	Practical + theoretical	Terms of accounting theory	Knowledge and practical application	Tests and reports
9	4	Practical + theoretical	Terms of accounting principles and hypothesis	Knowledge and practical application	Tests and reports

10	4	Practical + theoretical	Readings in accounting theory, methodologies of accounting science	Knowledge and practical application	Tests and reports
11	4	Practical + theoretical	Readings in accounting theory, diagrams charts	Knowledge and practical application	Tests and reports
12	4	Practical + theoretical	International organizations and associations in accounting	Knowledge and practical application	Tests and reports
13	4	Practical + theoretical	Committees responsible of preparing accounting principles	Knowledge and practical application	Tests and reports
14	4	Practical + theoretical	Readings in financial accounting principles	Knowledge and practical application	Tests and reports
15	4	Practical + theoretical	Readings in public accounting principles	Knowledge and practical application	Tests and reports
16	4	Practical + theoretical	Accounting entries (examples)	Knowledge and practical application	Tests and reports
17	4	Practical + theoretical	Accounting entries(formal aspects)	Knowledge and practical application	Tests and reports

18	4	Practical + theoretical	Terms of trading account	Knowledge and practical application	Tests and reports
19	4	Practical + theoretical	Readings in trading account	Knowledge and practical application	Tests and reports
20	4	Practical + theoretical	Terms of expenditures	Knowledge and practical application	Tests and reports
21	4	Practical + theoretical	Terms of revenues	Knowledge and practical application	Tests and reports
22	4	Practical + theoretical	Readings in profit and loss topics	Knowledge and practical application	Tests and reports
23	4	Practical + theoretical	As sets terms	Knowledge and practical application	Tests and reports
24	4	Practical + theoretical	Terms of capital and debits	Knowledge and practical application	Tests and reports
27	4	Practical + theoretical	Readings in financial position statement	Knowledge and practical application	Tests and reports
26	4	Practical + theoretical	Terms of inventory and depreciation	Knowledge and practical application	Tests and reports
27	4	Practical + theoretical	Readings in inventory and depreciation	Knowledge and practical application	Tests and reports
28	4	Practical + theoretical	Terms of cost accounting	Knowledge and practical application	Tests and reports
29	4	Practical + theoretical	Readings in cost accountings	Knowledge and practical application	Tests and reports
30	4	Practical + theoretical	Terms of auditing and internal control	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>

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1. Teaching Institution	Northern Technical University Technical Institute Aldour
2. University Department/Centre	Accounting techniques
3. Course title/code	Management DIA 14
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	First
7. Number of hours tuition (total)	(90) hours per year
8. Date of production/revision of this specification	31/8/2019
9. Aims of the Course: Knowing the areas of management and their activities and how to apply them in organizations.	

10. Learning Outcomes, Teaching ,Learning and Assessment Methods

A- Knowledge and Understanding

A1. Providing the student with basic concepts related to the administrative activities practiced by the organization and its applications.

B. Subject-specific skills

B1. Enabling the student to understand the concept of modern management in the field of work and secretarial and acquire information to work in this field.

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	3	Practical + theoretical	Management - development and concepts - modern schools ((Japanese, situational, ((Islamic	Knowledge and practical application	Tests and reports
2	3	Practical + theoretical	Administrative functions	Knowledge and practical application	Tests and reports
3	3	Practical + theoretical	The functions of the facility	Knowledge and practical application	Tests and reports
4	3	Practical + theoretical	Environmental factors influencing :management Economic factors - political factors - social factors - technological .factors	Knowledge and practical application	Tests and reports
5	3	Practical + theoretical	Administrative jobs - planning	Knowledge and practical application	Tests and reports
6	3	Practical + theoretical	Types of planning- and forecasting and its relationship to central planning	Knowledge and practical application	Tests and reports
7	3	Practical + theoretical	The decision-making process	Knowledge and practical application	Tests and reports
8	3	Practical + theoretical	Programmed and un programmed decisions	Knowledge and practical application	Tests and reports
9	3	Practical + theoretical	Scientific means in the decision-making process	Knowledge and practical application	Tests and reports
10	3	Practical + theoretical	Administrative regulation	Knowledge and practical application	Tests and reports

11	3	Practical + theoretical	The foundations used in determining the divisions of the organizational structure in the .organization	Knowledge and practical application	Tests and reports
12	3	Practical + theoretical	Committees and factors helping to increase the effectiveness of committees	Knowledge and practical application	Tests and reports
13	3	Practical + theoretical	Administrative levels and the scope .of supervision	Knowledge and practical application	Tests and reports
14	3	Practical + theoretical	Validity – its limits – its sources – its .types	Knowledge and practical application	Tests and reports
15	3	Practical + theoretical	The relationship between liability and authority	Knowledge and practical application	Tests and reports
16	3	Practical + theoretical	Communications - types - communication networks and the factors affecting the communication .process	Knowledge and practical application	Tests and reports
17	3	Practical + theoretical	Centralization and decentralization	Knowledge and practical application	Tests and reports
18	3	Practical + theoretical	Motivation	Knowledge and practical application	Tests and reports
19	3	Practical + theoretical	Needs, incentives, motives and the influencing relationship between them.	Knowledge and practical application	Tests and reports
20	3	Practical + theoretical	Leadership - the difference between leadership and a manager - leadership characteristics - leadership styles.	Knowledge and practical application	Tests and reports

21	3	Practical + theoretical	Control - steps of control	Knowledge and practical application	Tests and reports
22	3	Practical + theoretical	Types of control - methods of control	Knowledge and practical application	Tests and reports
23	3	Practical + theoretical	Establishment Jobs	Knowledge and practical application	Tests and reports
24	3	Practical + theoretical	Production management - production plans	Knowledge and practical application	Tests and reports
25	3	Practical + theoretical	The objectives of the production plans and their relationship to other jobs	Knowledge and practical application	Tests and reports
26	3	Practical + theoretical	Marketing management - components and importance of a marketing plan.	Knowledge and practical application	Tests and reports
27	3	Practical + theoretical	Financial Management - Annual financial plans and their components.	Knowledge and practical application	Tests and reports
28	3	Practical + theoretical	People management - components of the people plan	Knowledge and practical application	Tests and reports
29	3	Practical + theoretical	Human Resource Management	Knowledge and practical application	Tests and reports
30	3	Practical + theoretical	The Iraqi administration	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>

Community-based facilities (include for example, guest Lectures , internship , field studies)	The internet
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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	ECONOMIC AND PUBLIC FINANCE DIA 15
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	First
7. Number of hours tuition (total)	(90) hours per year
8. Date of production/revision of this specification	31/8/2019
9. Aims of the Course: Identify the concepts of economics that have direct contact with accounting and which constitute a scientific background for the student.	

10. Learning Outcomes, Teaching ,Learning and Assessment Methods
A- Knowledge and Understanding A1. Providing the student with economics issues that have direct contact with accounting, such as supply, demand, production components, revenues, costs, income and its components, and everything related to expenditures and revenues, the general budget, and financial policy tools such as taxes and loans.
B. Subject-specific skills B1. Understanding the vocabulary of economics that has direct contact with the student's specialization, such as expenditures, revenues, and the state's general budget .
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	3	Practical + theoretical	The concept of economics, human needs and means of satisfying them, the relationship of economics to other .sciences	Knowledge and practical application	Tests and reports
2 3	3	Practical + theoretical	The economic problem, the nature of the economic problem in different economic systems, the pillars of the economic problem, patterns of solving the economic problem, demand, the concept of demand, the law of demand, demand schedule, demand	Knowledge and practical application	Tests and reports

			executors, factors .affecting demand		
4	3	Practical + theoretical	Student elasticities (price, income, and cross) and how to .calculate them	Knowledge and practical application	Tests and reports
5 6	3	Practical + theoretical	Supply, concept of supply, law of supply, supply schedule, supply curve, factors .affecting supply Elasticity of supply and how to calculate it, equilibrium price	Knowledge and practical application	Tests and reports
7	3	Practical + theoretical	Production, production concept, forms of production, elements of production (land, labor, allocation and division of labor, capital, (organization	Knowledge and practical application	Tests and reports
8	3	Practical + theoretical	Production costs, the concept of costs, implicit and explicit costs, fixed costs and variable costs, total costs, average costs, marginal cost, formulas for calculating these costs	Knowledge and practical application	Tests and reports
9 10	3	Practical + theoretical	Revenue, total, average and marginal revenue, and their calculation	Knowledge and practical application	Tests and reports

			formulas. Markets: their forms and characteristics		
11 12	3	Practical + theoretical	National product and national income, methods of calculating national income (production method, income method, expenditure method) money, the concept of money, barter and its defects, functions of money, types of money	Knowledge and practical application	Tests and reports
13	3	Practical + theoretical	Monetary problems / inflation: definition, causes, and consequences Deflation: What it is, its causes, and its consequences.	Knowledge and practical application	Tests and reports
14 15	3	Practical + theoretical	Definition of public finance, public needs, characteristics of public needs, public expenditures, their components, their divisions	Knowledge and practical application	Tests and reports
16	3	Practical + theoretical	The economic effects of public expenditures (their effect on production, on income and its distribution on employment, on investment, on (consumption	Knowledge and practical application	Tests and reports

17	3	Practical + theoretical	Public revenues, their types, state revenues from its .properties	Knowledge and practical application	Tests and reports
18	3	Practical + theoretical	Taxes, definition of .taxes, tax elements	Knowledge and practical application	Tests and reports
19	3	Practical + theoretical	Tax purposes (economic purposes, social <td>Knowledge and practical application</td> <td>Tests and reports</td>	Knowledge and practical application	Tests and reports
20 21	3	Practical + theoretical	Tax base and the division of taxes according to its base (unified tax, multiple taxes, taxes on persons and taxes on funds, direct and indirect taxes. Tax rate (relative rate, upward rate, (descending price	Knowledge and practical application	Tests and reports
22	3	Practical + theoretical	Tax justice and the rules upon which it .is based	Knowledge and practical application	Tests and reports
23	3	Practical + theoretical	Fees: definition, types, comparison with tax	Knowledge and practical application	Tests and reports
24	3	Practical + theoretical	Public loans, definition, methods of subscription, types, conditions, economic effects of public loans	Knowledge and practical application	Tests and reports
25	3	Practical + theoretical	The concept of economics, human needs and means of satisfying them, the relationship of economics to other .sciences	Knowledge and practical application	Tests and reports

26	3	Practical + theoretical	The economic problem, the nature of the economic problem in the different economic systems, the pillars of the economic problem, patterns of solving the ,economic problem	Knowledge and practical application	Tests and reports
27	3	Practical + theoretical	Demand, demand concept, law of demand, demand schedule, demand implementers, factors affecting demand	Knowledge and practical application	Tests and reports
28	3	Practical + theoretical	Student elasticities (price, income, and cross) and how to calculate them	Knowledge and practical application	Tests and reports
29	3	Practical + theoretical	Supply, the concept of supply, the law of supply, schedule of supply, supply curve, factors affecting supply	Knowledge and practical application	Tests and reports
30	3	Practical + theoretical	Flexibility of supply and how it is calculated, the .equilibrium price	Knowledge and practical application	Tests and reports

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
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 16
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	First
7. Number of hours tuition (total)	(90) hours per year
8. Date of production/revision of this specification	31/8/2019
9. Aims of the Course: Learn about the calculator applications, the most important accounting programs, and what serves the scientific specialization.	

10. Learning Outcomes, Teaching ,Learning and Assessment Methods
A- Knowledge and Understanding A1 Teaching the student the skills of working on the calculator and the principles of the Internet in the field of specialization .
B. Subject-specific skills B1. Using scientific accounting programs to simulate practical reality virtually and solve accounting problems using the computer .

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	<p>Identify the physical parts of the computer by displaying a ready-made program that shows these components, disassemble an old calculator to identify its components and the devices attached to it</p> <p>A presentation of the modus operandi of its software components and their definition within the system</p>	Knowledge and practical application	Tests and reports
3 4	3	Practical + theoretical	<p>Running a Windows application / displaying the most important stages of installing the application / updating it / the most important versions used from windows / shutting down the device / using the mouse / windows screen components: the taskbar: icons: the method for defining and hiding them (standard and (general</p>	Knowledge and practical application	Tests and reports

5 6	3	Practical + theoretical	Dealing with Control Panel / Desktop Control / Features Function / Installing and Uninstalling .Programs	Knowledge and practical application	Tests and reports
7 8	3	Practical + theoretical	How to deal with start / update / delete start menu items / start menu items / add a submenu to start menus / add a new button to the start menu	Knowledge and practical application	Tests and reports
9 10	3	Practical + theoretical	Learn about the most important windows software components / Windows explorer / My computer icon / My computer window parts Recycle Bin (delete, retrieve and empty the basket) / the my document icon	Knowledge and practical application	Tests and reports
11 12	3	Practical + theoretical	Presenting practical exercises on the method of dealing with folders and computer files / practical implementation procedures for the most important programs attached to windows such as: notebook / painter / screen components /	Knowledge and practical application	Tests and reports

			creating graphics / and dealing with them, transferring them to other software such as .Office Entertainment software Media player		
13 14	3	Practical + theoretical	A practical presentation on the method of installing virus treatments / operating the processor / treatment method / explanation of the most important effects caused by the virus and symptoms of infection	Knowledge and practical application	Tests and reports
15 16	3	Practical + theoretical	Introduce an idea of why the dependence on word processors / what types of processors and their development over the years. Learn about the ways to run the Word .application	Knowledge and practical application	Tests and reports
16 17	3	Practical + theoretical	Dealing with the file services available in the application through a practical exercise: - New / Open a stored file / Close a document / Save a new document / Save an existing	Knowledge and practical application	Tests and reports

			document / Preview before printing / Close the document / Finish the word		
18 19	3	Practical + theoretical	Clipboard: Cut / Copy / Paste / Copy formatting	Knowledge and practical application	Tests and reports
20 21	3	Practical + theoretical	Practically learning "the most important features of drawers in terms of: - Pages: blank page / cover ".page / page break Table: Inserting tables / drawing a table / converting text into a table	Knowledge and practical application	Tests and reports
22	3	Practical + theoretical	Attributes: themes / colors / fonts / effects: margins / page size / orientation - page background: watermark / page color / page borders - arrangement: position / bring forward / send to background / text wrap	Knowledge and practical application	Tests and reports
23 24	3	Practical + theoretical	Table of Contents / Add Text / Update Schedule Footnotes: Insert a footnote / Insert an endnote / Next footnote / Show notes References and citation: Insert citation / source management / style Captions: Insert a	Knowledge and practical application	Tests and reports

			caption Index: Insert Index / Flag for Entry / Update Index		
Required reading: · CORE TEXTS · COURSE MATERIALS · OTHER			Available for free in the department and the institute's library		
			Zoom in and Zoom out: 100% / one page / two pages / page width Tire: new tire / arrange all / split / replace tires	application	Reports
27 28	3	Practical + theoretical	Screening a documentary film about the idea of the evolution of networks in the world and what are - its types	Knowledge and practical application	Tests and reports
29 30	3	Practical + theoretical	Knowing about the main internet screen / some basic internet concepts / connecting to the internet / opening the internet browser / components of the internet browsing window / browser icons	Knowledge and practical application	Tests and reports

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	Statistics DIA 17
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	First
7. Number of hours tuition (total)	(60) hours per year
8. Date of production/revision of this specification	31/8/2019
9. Aims of the Course: Introduce students to statistical methods.	

10. Learning Outcomes, Teaching ,Learning and Assessment Methods

A- Knowledge and Understanding

A1. Using scientific methods in collecting, organizing, presenting and classifying various statistical data.

B. Subject-specific skills

B1. Enabling the student to deal with the analysis of available data and to use statistical concepts and methods in analyzing and drawing conclusions.

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	Practical + theoretical	Statistics, its definition, its importance, its relationship to other sciences, statistics, definition of the statistical method, review of the .statistical method	Knowledge and practical application	Tests and reports
2 3	2	Practical + theoretical	Classification and classification of data, creation of simple and double frequency tables. Classification and Tabulation of data	Knowledge and practical application	Tests and reports
4 5	2	Practical + theoretical	Graphic display of - :classified data A - Histogram. B - Frequency polygon. C - Frequency .curve D - the iteration curve of the ascending and descending .grouping	Knowledge and practical application	Tests and reports
6	2	Practical + theoretical	Measuring central tendency, its concept and uses, the arithmetic mean in the ungrouped data and the grouped data (long method) is a shortened method. Averages or Measures of Central Tendency	Knowledge and practical application	Tests and reports

7 8	2	Practical + theoretical	The median, its definition, methods of calculating the ungrouped and classified data mathematically and graphically. Mode, its concept, its computation of ungrouped and classified data (Pearson method mathematically and .(graphically	Knowledge and practical application	Tests and reports
9	2	Practical + theoretical	Measures of dispersion, their concept and uses, Disperison range for ungrouped and grouped data, Spring deviation for .ungrouped data	Knowledge and practical application	Tests and reports
10	2	Practical + theoretical	Spring deviation for mathematically and graphically grouped data. Semi-Interquartile - Range	Knowledge and practical application	Tests and reports
11	2	Practical + theoretical	Average deviation, its concept and importance, methods of calculating ungrouped data	Knowledge and practical application	Tests and reports
12 13	2	Practical + theoretical	Standard deviation, its concept and importance, methods of calculating ungrouped and classified data. Standard Deviation	Knowledge and practical application	Tests and reports

14	2	Practical + theoretical	Simple correlation, its concept, methods of calculating ungrouped data (long method and shortened method). Simple Correlation Coefficient	Knowledge and practical application	Tests and reports
15	2	Practical + theoretical	Person correlation parameter for grouped data	Knowledge and practical application	Tests and reports
16 17	2	Practical + theoretical	The correlation between attributes Coefficient of Association Coefficient of Centingency	Knowledge and practical application	Tests and reports
18 19	2	Practical + theoretical	Time Series - Its Concept. Time Series uses	Knowledge and practical application	Tests and reports
20	2	Practical + theoretical	General trend, concept, secular treand method a. a. Moving averages method. B. Mid-chain method. C. The method of least .squares	Knowledge and practical application	Tests and reports
21 22	2	Practical + theoretical	Index numbers, their concept, and their uses, index numbers	Knowledge and practical application	Tests and reports
23	2	Practical + theoretical	Index numbers, their concepts, and their uses	Knowledge and practical application	Tests and reports
24 25 26	2	Practical + theoretical	Calculate simple index numbers Calculate weighted index numbers	Knowledge and practical application	Tests and reports

27 28 29 30	2	Practical + theoretical	Production quality control	Knowledge and practical application	Tests and reports
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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)	1. Dikinfon,j,p.statistical analysis in accountin ,and tiaadl.new your kuebier,r.r .and h.smith.statistics.john willey,1989. 2. kazmier,leonard.basic statisticu for business and econaies m.new 1990.
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	HUMAN RIGHTS&DEMOCRACY DIA 18
4. Programme(s) to which it contributes	
5. Modes of Attendance offered	Is mandatory
6. Semester/Year	First
7. Number of hours tuition (total)	(60) hours per year
8. Date of production/revision of this specification	31/8/2019
9. Aims of the Course: Learn the principles of human rights and democracy.	

10. Learning Outcomes, Teaching ,Learning and Assessment Methods

A- Knowledge and Understanding

A1. Learn about the emergence and development of the subject of human rights and democracy.

B. Subject-specific skills

B1. A detailed illustration of the principles of human rights, democracy and livelihoods under their shadow.

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	Practical + theoretical	Human rights - their definition - their goals	Knowledge and practical application	Tests and reports
2	2	Practical + theoretical	The Roots and Development of Human Rights in Human History - Human Rights in Antiquity and the Middle Ages	Knowledge and practical application	Tests and reports
3	2	Practical + theoretical	Human rights in ancient civilizations, especially the Mesopotamian civilization	Knowledge and practical application	Tests and reports
4	2	Practical + theoretical	Kansan rights in the divine laws with a focus on human rights in Islam	Knowledge and practical application	Tests and reports
5	2	Practical + theoretical	Medieval human rights: human rights in doctrines, schools and political theories - Human rights in companies and their declarations, revolutions and constitutions (English documents - American Revolution - French Revolution - Russian Revolution)	Knowledge and practical application	Tests and reports
6	2	Practical + theoretical	Human Rights in Contemporary and Modern History - International	Knowledge and practical application	Tests and reports

			recognition of human rights since the First World War and disobedience - the (United Nations		
7	2	Practical + theoretical	Regional recognition of human rights - European Convention on Human Rights 1950 - American Convention on Human Rights 1969 - African Charter on Human Rights 1981 - Arab Charter on Human Rights 1994	Knowledge and practical application	Tests and reports
8	2	Practical + theoretical	Non-governmental organizations and human rights (International Committee of the Red Cross - Amnesty International - Human Rights Watch	Knowledge and practical application	Tests and reports
9	2	Practical + theoretical	National human rights organizations	Knowledge and practical application	Tests and reports
10	2	Practical + theoretical	Human rights in Iraqi constitutions between theory and reality	Knowledge and practical application	Tests and reports
11+12	2	Practical + theoretical	The relationship between human rights and public freedoms In the Universal Declaration of	Knowledge and practical application	Tests and reports

			.Human Rights In regional -2 charters and national .constitutions		
13	2	Practical + theoretical	Essential human rights and collective human .rights	Knowledge and practical application	Tests and reports
14	2	Practical + theoretical	Economic, social and cultural human rights, civil and political human rights	Knowledge and practical application	Tests and reports
15	2	Practical + theoretical	Modern human rights: facts in development - the right to a clean environment - the right to true .solidarity	Knowledge and practical application	Tests and reports
16	2	Practical + theoretical	Guarantees of respect and protection of human rights at the national level - guarantees in the constitution and laws - guarantees in the principle of rule of law	Knowledge and practical application	Tests and reports
17	2	Practical + theoretical	Guarantees in constitutional oversight - and guarantees for freedom of the press - Public opinion - The role of NGOs in respecting and protecting human .rights	Knowledge and practical application	Tests and reports

18+19	2	Practical + theoretical	Guarantees, respect and protection of human rights at the international level: - The role of the United Nations and its specialized agencies in providing .guarantees	Knowledge and practical application	Tests and reports
20	2	Practical + theoretical	The role of regional organizations - (Arab League - European Union - African Union - Organization of American States - (ASEAN	Knowledge and practical application	Tests and reports
21	2	Practical + theoretical	General theories of freedoms - the origin of rights and freedoms - the project's position on the declared rights and freedoms - the use of the term .public freedoms	Knowledge and practical application	Tests and reports
22+23	2	Practical + theoretical	The functional nature of the concept of public freedoms: the philosophical considerations of the functional right - the structural considerations of the positive right - the economic considerations and .public freedoms	Knowledge and practical application	Tests and reports
23	2	Practical + theoretical	The legitimate base for the rule of law	Knowledge and practical application	Tests and reports

24	2	Practical + theoretical	Regulating public freedoms by public authorities	Knowledge and practical application	Tests and reports
25	2	Practical + theoretical	Litigation or non-judicial grievance	Knowledge and practical application	Tests and reports
26	2	Practical + theoretical	Judicial Challenge - Determine the state's responsibility for its legitimate enforcement	Knowledge and practical application	Tests and reports
27	2	Practical + theoretical	The effect of duplication of eliminating public freedoms Public freedoms under administrative jurisprudence	Knowledge and practical application	Tests and reports
28	2	Practical + theoretical	Equality: the historical development of the concept of equality	Knowledge and practical application	Tests and reports
29	2	Practical + theoretical	The recent development of the idea of equality	Knowledge and practical application	Tests and reports
30	2	Practical + theoretical	Gender equality The equality of individuals according to their beliefs and their .member	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	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	31/8/2019
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

A- 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	31/8/2019
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	

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.

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	31/8/2019
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	31/8/2019
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	31/8/2019
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	31/8/2019
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
<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	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	31/8/2019
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	31/8/2019
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.

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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

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