

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

((Colleges and Institutes Academic Program Description Form))

University: **Northern Technical University**

Faculty / Institute: **AI – Dour Technical Institute**

Scientific Department: **Accounting techniques**

Name of the academic or professional program: **Technical diploma in accounting techniques**

Name of the final certificate : **Technical diploma in accounting techniques**

Academic system: **Curriculum system**

File preparation date: **4/3/2024**

File filling date: 4/3/2024

Signature:



The name of the head of the department: -.

Assist. Prof. Dr. Hadi M. Ahmed

Signature: -



The name of the scientific assistant: -

Assist. Prof. Dr. Hanan Shehab Ahmed

Check the file by

Quality Assurance and University Performance Division

Name of the director of the Quality Assurance and University Performance

Division: - **Assist.Lec. Hayder Ali Mohssn**

Signature:-



Dean's endorsement

Assist. Prof. Dr. Maha Elttayef Jasim

1. Program vision

Upgrading the accounting profession in line with the rapid economic development by achieving a high level of creativity and excellence by preparing technical personnel capable of carrying out the tasks of the accounting and auditing cycle in the public, private and non-profit economic sectors, in addition to preparing competent accountants qualified for a successful professional life by providing education. Interactive, student-based and encourages entrepreneurial spirit.

2. Program message

Strengthening the role of the accountant in achieving economic development through his neutral and supervisory role in carrying out work related to the accounting profession, and providing the labor market with graduates who have professional and academic knowledge, abilities and skills, and who possess moral values that enable them to face the challenges posed by the changing business environment.

3. Program objectives

1. Meeting the labor market's needs for qualified human resources in the field of accounting and auditing.
2. Effective use of educational technologies to achieve the educational outcomes of the program.
3. Contributing to developing the best educational methods in the field of accounting.
4. Ensuring the highest levels of compatibility between educational outcomes and skills required by the labor market.
5. Ensuring the highest levels of compatibility between educational outcomes and skills required by the labor market.
6. Preparing appropriately and sufficiently qualified personnel to bear responsibility for the burdens of the profession as accountants or auditors in the government sector or other business sectors based on the needs of society.

4. Accredited accreditation program

Association to Advance Collegiate Schools of Business (AACSB)

5. Other external influences

The labor market does not accommodate graduates.

| 6. Program structure | | | | |
|-----------------------------|-----------------------------|--------------------|-------------------|-------------------------|
| Program structure | Number of Curriculum | Study units | percentage | Notes |
| Enterprise requirements | 11 | 20 | 18.33 | Core (C) & Optional (O) |
| Institute requirements | 5 | 16 | 14.7 | Core (C) |
| Department requirements | 19 | 73 | 66.97 | Core (C) & Optional (O) |
| summer training | - | - | - | - |
| Other | - | - | - | - |

| 7. Program structure | | | | |
|--|-------------------------------------|------------------------|--------------|-----------|
| Year/level | Name of the Curriculum | Code of the Curriculum | Credit hours | |
| | | | theoretical | practical |
| 2023 – 2024 First level | Democracy and Human Rights | NTU 100 | 2 | - |
| | English Language | NTU 101 | 2 | - |
| | Computer | NTU 102 | 1 | 1 |
| | Arabic Language | NTU 103 | 2 | - |
| | Sport | NTU 104 | 1 | 1 |
| | French language | NTU 105 | 2 | - |
| | Statistic | TIDO100 | 1 | 2 |
| | Administration Principles | TIDO101 | 1 | 2 |
| | Economic | TIDO102 | 1 | 2 |
| | Financial Accounting 1 | ACT100 | 1 | 4 |
| | Governmental Accounting 1 | ACT101 | 1 | 4 |
| | Financial Accounting 2 | ACT102 | 1 | 4 |
| | Governmental Accounting 2 | ACT103 | 1 | 4 |
| | Accounting Readings | ACT104 | 1 | 2 |
| | Oil and Insurance Accounting | ACT105 | 1 | 2 |
| | Tax Accounting | ACT106 | 1 | 2 |
| | 2023 - 2024 Second level | English Language | NTU200 | 2 |
| Computer | | NTU201 | 1 | 1 |
| Arabic Language | | NTU202 | 2 | |
| The crimes of the Baath regime in Iraq | | NTU203 | 2 | |
| Professional Ethics | | NTU204 | 2 | - |
| Electronic Business Administration | | TIDO 200 | 2 | 2 |
| Research Project | | TIDO201 | 1 | 2 |
| Intermediate Accounting1 | | ACT200 | 1 | 4 |
| Partnership Accounting | | ACT201 | 1 | 2 |

| | | | | |
|--|------------------------------------|--------|---|---|
| | Uniform Accounting System 1 | ACT202 | 1 | 4 |
| | Cost Accounting1 | ACT203 | 1 | 4 |
| | Auditing1 | ACT204 | 1 | 2 |
| | Bank Accounting | ACT205 | 1 | 4 |
| | Intermediate Accounting2 | ACT206 | 1 | 4 |
| | Cost Accounting2 | ACT207 | 1 | 4 |
| | Uniform Accounting System 2 | ACT208 | 1 | 4 |
| | Auditing2 | ACT209 | 1 | 2 |
| | Commercial Law | ACT210 | 3 | - |
| | Corporations Accounting | ACT211 | 1 | 2 |

8. Expected learning outcomes of the program:

A- Cognitive goals

- | | |
|--------------|--|
| A - 1 | Knowing the types of accounting records and how to work with them. |
| A - 2 | Working in banks. |
| A - 3 | Knowledge of accounting systems in various state departments. |
| A - 4 | Bank statement matching. |
| A - 5 | Preparing the monthly trial balance and final accounts. |
| A - 6 | Linking accounting with other sciences. |

b- The skills objectives of the program

- | | |
|--------------|---|
| B - 1 | His ability to carry out accounting work. |
| B - 2 | Know the types of accounting books. |
| B - 3 | Learn about accounting terminology. |
| B - 4 | Ability to work within an integrated accounting team. |

C - emotional and value goals

- | | |
|--------------|--|
| C - 1 | Brainstorming, seminars, exchanging roles, and finding the necessary solutions to the problems facing the educational program. |
| C - 2 | The ability to listen and hear critical matters to provide sufficient financial information to serve management and customers. |
| C - 3 | Developing and enhancing thinking skills according to the student's ability and moving him to a higher level of thinking. |
| C - 4 | Developing and strengthening the strategy of critical thinking in learning. |

9. Teaching and learning strategy:

Teaching strategies include the following:

- 1 Developing an education plan that the teacher follows during the semester or academic year.
- 2 Determine dates for submitting homework and request it in an organized manner.
- 3 Determine the date of the semester exams by presenting the university calendar to the students.
- 4 Explaining to students how to calculate the grade they will receive during the semester.
- 5 Making the necessary adjustments to how course vocabulary is presented through the results of the questionnaire to improve the curriculum and the performance of teaching and students.
- 6 Determine the curriculum and auxiliary books that the student can use.
- 7 Presenting the curriculum items to students, determining the study hours that are appropriate for each subject, and committing to covering the course according to the scheduled times.

Learning strategies include the following:

- 1 Motivating students and highlighting their personal abilities.
- 2 Using modern methods and presenting the lecture in an interesting way that attracts students' attention to the scientific material.
- 3 Involve all students in continuous discussions to keep them engaged in the lecture atmosphere.
- 4 Not distinguishing between male and female students when involving them in different educational sessions.
- 5 Using modern means of illustration to enable the student to understand matters that may be difficult to communicate verbally.
- 6 Monitoring students' grades during their performance in various exams to identify the failures that some students suffer from.
- 7 Strengthening the relationship between the student and the teacher and providing ample time for the students to review the teacher to clarify any problems the student may be experiencing.
- 8 Avoid relying on memorization and memorization methods, but rather focus on stimulating students' mental ability with the appropriate presentation method for the lecture and practical examples that work to increase the student's focus and expand his awareness.

10. Evaluation methods

- ✚ Oral exams/written exams.
- ✚ practical exams in laboratories (banking accounting laboratory, unified accounting system laboratory)
- ✚ weekly reports
- ✚ daily attendance
- ✚ semester and final exams

11. The teaching staff

| | The teaching staff | The scientific title | Specialization | | numbers the teaching staff | |
|--------------|--------------------------|----------------------|---------------------|----------------------|----------------------------|----------|
| | | | Public | private | Affiliate | lecturer |
| 1 | Dr.. Hadi Maran Ahmed | Assistant Professor | business management | Strategic management | Affiliate | - |
| 2 | Abdel Wahab Abdel Fattah | Assistant Professor | accounting | Bank management | Affiliate | - |
| 3 | Nisreen Abdullah Badawi | Assistant Professor | business management | Organized management | Affiliate | - |
| 4 | Noha Safi Abdel | Teacher | accounting | Cost accounting | Affiliate | - |
| 5 | Alaa Abboud Kazem | assistant teacher | accounting | accounting | Affiliate | - |
| 6 | Alia Ibrahim Hussein | assistant teacher | business management | business management | Affiliate | - |
| 7 | Sondos Majeed Badr | assistant teacher | accounting | accounting | Affiliate | - |
| 8 | Bassam Ali Khaled | assistant teacher | business management | business management | Affiliate | - |
| 9 | Haider Ali Mohsen | assistant teacher | accounting | accounting | Affiliate | - |
| 10 | Hossam Khudair Khalil | assistant teacher | accounting | accounting | - | lecturer |
| total | | | | | 9 | 1 |

Professional development

Orienting new The teaching staff

- ✚ Developing their skills in relying on modern technology and innovating new alternatives in learning.
- ✚ Involving them in training courses that enhance their scientific and applied skills.
- ✚ Developing their abilities in classroom management by interacting with faculty members with experience in the specialty.
- ✚ Developing their various administrative skills, such as working in a team or decision-making skills in academic and administrative work.

Professional development The teaching staff

- ✚ Developing their skills in the field of student evaluation and relying on effective alternatives in this regard.
- ✚ Raising their skills in the field of teaching, scientific research, management and community service.
- ✚ Encouraging them to participate in scientific conferences and seminars and to conduct studies and research in order to develop their own capabilities.
- ✚ Encouraging them to achieve the highest levels of quality in performance.

12. Acceptance criterion

- + The admission criteria for morning study are within the central admission plan, which is approved by the Ministry of Higher Education and Scientific Research and is based on the student's average.
- + the desire.

13. The most important sources of information about the program

- Books written within the specialty.
- Introductory publications issued by the department.
- The Technical Institute's website, which includes publishing video lectures in the field of specialization.
- Awareness committees of the institute.

14. Course development plan

- Developing curricula that are compatible with the labor market.
- Holding joint seminars with the labor market and beneficiaries of the program's outputs to demonstrate the suitability of the program with market requirements.
- Holding scientific seminars and conferences aimed at updating school curricula.
- Follow up on scientific developments in the field of specialization.

Curriculum Skills Map

please tick in the relevant boxes where individual Program Learning Outcomes are being assessed

Program Learning Outcomes

| Year / Level | Curriculum Code | Curriculum Title | Core (C) Title or Option (O) | Knowledge and understanding | | | | Subject-specific skills | | | | Thinking Skills | | | |
|--------------------------------|-----------------|------------------------------|------------------------------|-----------------------------|----|----|----|-------------------------|----|----|----|-----------------|----|----|----|
| | | | | A1 | A2 | A3 | A4 | B1 | B2 | B3 | B4 | C1 | C2 | C3 | C4 |
| 2023 - 2024 First Level | NTU 100 | Democracy and Human Rights | C | X | X | | | X | X | | | X | | | |
| | 1NTU 10 | English Language | C | X | X | | | X | X | | | X | X | | |
| | 2NTU 10 | Computer | C | X | X | X | X | X | X | | | X | X | | |
| | 3NTU 10 | Arabic Language | C | X | | | | X | | | | X | | | |
| | 4NTU 10 | Sport | O | X | | | | X | | | | X | | | |
| | 5NTU 10 | French language | O | | | | | | | | | | | | |
| | TIDO100 | Statistic | C | X | X | | | X | | | | X | | | |
| | TIDO101 | Administration Principles | C | X | X | X | X | X | X | X | X | X | X | X | X |
| | TIDO102 | Economic | C | X | X | X | | X | X | | | X | | | |
| | ACT100 | Financial Accounting 1 | C | X | X | X | X | X | X | X | | X | X | | |
| | ACT101 | Governmental Accounting 1 | C | X | X | X | | X | X | X | | X | X | | |
| | ACT102 | Financial Accounting 2 | C | X | X | X | | X | X | X | | X | X | | |
| | ACT103 | Governmental Accounting 2 | C | X | X | X | | X | X | | | X | X | | |
| | ACT104 | Accounting Readings | C | X | X | | | X | | | | X | X | | |
| | ACT105 | Oil and Insurance Accounting | O | X | | | | X | X | | | X | | | |

| | | | | | | | | | | | | | | | |
|-----------------------------|----------|--|-------------------------|---|---|---|--|---|---|---|--|---|---|--|--|
| | ACT106 | Tax Accounting | O | X | X | | | X | | | | X | | | |
| | NTU200 | English Language | C | X | X | | | X | | | | X | | | |
| | NTU201 | Computer | C | X | X | X | | X | | | | X | | | |
| 2023 - 2024 Second Level | NTU202 | Arabic Language | C | X | | | | | | | | X | | | |
| | NTU203 | The crimes of the Baath regime in Iraq | C | X | X | X | | X | X | | | X | | | |
| | NTU204 | Professional Ethics | C | X | X | | | X | X | | | X | | | |
| | TIDO 200 | Electronic Business Administration | C | X | X | | | X | | | | X | | | |
| | TIDO201 | Research Project | C | X | X | X | | X | | | | X | | | |
| | ACT200 | Intermediate Accounting1 | C | X | X | X | | X | | | | X | | | |
| | ACT201 | Partnership Accounting | C | X | X | | | X | X | | | X | | | |
| | ACT202 | Uniform Accounting System 1 | C | X | | | | X | | | | X | | | |
| | ACT203 | Cost Accounting1 | C | X | X | X | | X | | | | X | | | |
| | ACT204 | Auditing1 | C | X | X | X | | X | | | | X | | | |
| | ACT205 | Bank Accounting | C | X | X | X | | X | | | | X | | | |
| | ACT206 | Intermediate Accounting2 | C | X | X | | | X | | | | X | | | |
| | ACT207 | Cost Accounting2 | C | X | X | | | X | | | | X | | | |
| | ACT208 | Uniform Accounting System 2 | C | X | X | | | X | | | | X | | | |
| | ACT209 | Auditing2 | C | X | X | X | | X | | | | X | | | |
| | ACT210 | Commercial Law | O | X | X | | | X | | | | X | | | |
| | | ACT211 | Corporations Accounting | O | X | X | | | X | X | | | X | | |

curriculum guide

for the year (2023-2024) according to the curriculum system

Northern Technical University Technical Institute / Door Department of Accounting Technology / First Level

| code | number of units | Number of practical hours | Number of theoretical hours | curriculum Name | Requirement type |
|-----------|-----------------|---------------------------|-----------------------------|------------------------------|---|
| | | | | In English | |
| NTU 100 | 2 | - | 2 | Democracy and Human Rights | University requirements (10)units compulsory 8 units + 2 optional modules |
| 1NTU 10 | 2 | - | 2 | English Language | |
| 2NTU 10 | 2 | 1 | 1 | Computer | |
| 3NTU 10 | 2 | - | 2 | Arabic Language | |
| 4NTU 10 | 2 | 1 | 1 | Sport | |
| 5NTU 10 | 2 | - | 2 | French language | |
| TIDO100 | 3 | 2 | 1 | Statistic | Institute requirements 9 compulsory units |
| TIDO101 | 3 | 2 | 1 | Administration Principles | |
| TIDO102 | 3 | 2 | 1 | Economic | |
| ACT100 | 5 | 4 | 1 | Financial Accounting 1 | Specialized requirements units26 compulsory 23 units + 3 optional module |
| ACT101 | 5 | 4 | 1 | Governmental Accounting 1 | |
| ACT102 | 5 | 4 | 1 | Financial Accounting 2 | |
| ACT103 | 5 | 4 | 1 | Governmental Accounting 2 | |
| ACT104 | 3 | 2 | 1 | Accounting Readings | |
| ACT105 | 3 | 2 | 1 | Oil and Insurance Accounting | |
| ACT106 | 3 | 2 | 1 | Tax Accounting | |
| the total | 50 | 30 | 20 | | |

SSECOND LEVEL

| code | number of units | Number of practical hours | Number of theoretical hours | curriculum Name | Requirement type |
|-----------|-----------------|---------------------------|-----------------------------|--|---|
| | | | | In English | |
| NTU200 | 2 | - | 2 | English Language | University requirements (10)units compulsory units |
| NTU201 | 2 | 1 | 1 | Computer | |
| NTU202 | 2 | | 2 | Arabic Language | |
| NTU203 | 2 | | 2 | The crimes of the Baath regime in Iraq | |
| NTU204 | 2 | - | 2 | Professional Ethics | |
| TIDO 200 | 4 | 2 | 2 | Electronic Business Administration | Institute requirements 7 compulsory units |
| TIDO201 | 3 | 2 | 1 | Research Project | |
| ACT200 | 5 | 4 | 1 | Intermediate Accounting1 | Specialized requirements 47 units 44 compulsory units + 3 optional module |
| ACT201 | 3 | 2 | 1 | Partnership Accounting | |
| ACT202 | 5 | 4 | 1 | Uniform Accounting System 1 | |
| ACT203 | 5 | 4 | 1 | Cost Accounting1 | |
| ACT204 | 3 | 2 | 1 | Auditing1 | |
| ACT205 | 5 | 4 | 1 | Bank Accounting | |
| ACT206 | 5 | 4 | 1 | Intermediate Accounting2 | |
| ACT207 | 5 | 4 | 1 | Cost Accounting2 | |
| ACT208 | 5 | 4 | 1 | Uniform Accounting System 2 | |
| ACT209 | 3 | 2 | 1 | Auditing2 | |
| ACT210 | 3 | - | 3 | Commercial Law | |
| ACT211 | 3 | 2 | 1 | Corporations Accounting | |
| the total | 67 | 41 | 26 | | |

curriculum description form

Consolidating the principles of human rights among students in order to achieve a correct understanding of these rights based on Islamic concepts, comparing them to international conventions, and spreading the culture of human rights in society. Enabling students to explain the concept of democracy, distinguish this concept from other concepts, and understand the meaning of responsibility and respect for the rights and freedoms of others.

| | | |
|---|---|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | Democracy and Human Rights (NTU 100) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | First trimester (15 weeks) |
| 6 | Number of study hours (total) | 2 hours per week (30 hours). |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | <p>-The student learns about the principles and values of human rights, introduces them, and educates generations to respect and adhere to them.</p> <p>-Learn about public freedoms, what these freedoms are in their details, and the relationship between them and .democracy</p> |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| B- 1 | - Consolidating the principles of human rights among students in order to achieve a correct understanding of these rights based on Islamic concepts, comparing them to international conventions, and spreading the culture of human rights in society. | |
| A-2 | - Enabling students to explain the concept of democracy, distinguish this concept from other concepts, and understand the meaning of responsibility and respect for the rights and freedoms of others. | |
| B - The program's marathi goals | | |
| B-1 | Knows human rights and democratic systems. | |
| B-2 | To learn about civil society organizations. | |
| Teaching and learning methods (Theoretical lectures/discussions) | | |

| | |
|--|---|
| Evaluation methods (Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | |
| C - emotional and value goals | |
| C-1 | .Improve their discussion skills |
| C-2 | |
| Teaching methods (Theoretical lectures / discussion and dialogue / practical lectures / field visits / seminars / laboratories / office activities / example solutions / graduation project / summer training)) | |
| Evaluation methods (Oral exams / written exams / observation / student cumulative record)) | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | |
| D-1 | He knows his rights and duties and how to deal with others in a democratic manner |
| D-2 | Raise their research perceptions and move the student from education to learning |

| .10 curriculum structure | | | | | |
|--------------------------|-----------|----------------------------|--|-----------------------------|-------------------|
| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
| 1 2 | 2 | The roots of human rights | The roots of human rights and their development in human history. Human rights in ancient and medieval times | Theoretical lectures | Daily tests |
| 3 4 | 2 | Agreements and charters | The first requirement: human rights in ancient civilizations, with a focus on the Mesopotamian civilization. The second requirement: Human rights in divine laws, with a focus on human rights in Islam. | Theoretical lectures | Daily tests |
| 5 6 | 2 | Charters and constitutions | Third requirement: Human rights in the Middle Ages: | Theoretical lectures | Daily tests |

| | | | | | |
|----------|---|------------------------------|---|----------------------|-------------|
| 7 8 | 2 | Public freedoms and equality | a. Human rights in doctrines, schools and political theories. | Theoretical lectures | Daily tests |
| 9 10 | 2 | Classification of freedoms | B. Human rights in corporations, rights and their declarations, revolutions and constitutions (English documents, American Revolution, French Revolution, Russian Revolution) | Theoretical lectures | Daily tests |
| 11 12 | 2 | Intellectual freedoms | Human rights in modern and contemporary history. | Theoretical lectures | Daily tests |
| 13 14 | 2 | Freedom of the press | The first demand: international recognition of human rights since World War I (League of Nations, United Nations) | Theoretical lectures | Daily tests |
| 15 | 2 | Freedom of association | The second demand: regional recognition of human rights: | Theoretical lectures | Daily tests |

| | | |
|----|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | |
|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Consolidating the principles of human rights among students in order to achieve a correct understanding of these rights based on Islamic concepts, comparing them to international conventions, and spreading the culture of human rights in society. Enabling students to explain the concept of democracy, distinguish this concept from other concepts, and understand the meaning of responsibility and respect for the rights and freedoms of others.

| | | |
|--|---|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | English Language (NTU 101) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 2 hours per week (30 hours). |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Getting to know the basics of the English language, as well as speaking and getting to know the terminology that enables the student to understand and know the language. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| C- Cognitive objectives | | |
| D-1 | Strengthening students' learning to use the English language in order to help them enrich their knowledge of terms and expressions and strengthen their skills. | |
| A-2 | The student can speak English in daily life | |
| B - The program's marathi goals | | |
| B-1 | Teaching the student how to use English grammar in conversation. | |
| B-2 | Translation and writing of letters in English. | |
| Teaching and learning methods (Theoretical lectures/discussions)) | | |
| Evaluation methods (Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | Improve their discussion skills. | |
| C-2 | Brainstorming | |

Teaching methods
 ((Theoretical lectures/discussions))

Evaluation methods
 ((Oral exams / written exams / observation / student cumulative record))

D- General and qualifying transferred skills (other skills related to employability and personal development)

D-1 Improving the student's ability to speak English in the field of specialization and in a way that is compatible with the labor market

D-2

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|------|-----------|----------------------------|--|------------------|-------------------|
| 1 | 2 | theoretical | Unit one :hello Am/are/is, my/your This is with practice in work | Knowledge | Tests and reports |
| 2 | 2 | theoretical | Unit two :your world He/she /they, his/her Questions | Knowledge | Tests and reports |
| 3 | 2 | theoretical | Unit three: all about | Knowledge | Tests and reports |
| 4 | 2 | theoretical | Unit four:family and friends Possessive adjectives Possessive's Has/have Adjective+ noun | Knowledge | Tests and reports |
| 5 | 2 | theoretical | Unit Five :the way I live Present simple I/you /we /they A and an Adjective + noun | Knowledge | Tests and reports |
| 6 | 2 | theoretical | Unit six : every day Present simple he/she Questions and negatives Adverbs of frequency | Knowledge | Tests and reports |
| 7 | 2 | theoretical | Unit seven :my favorites Question words Pronouns This and that | Knowledge | Tests and reports |
| 8 | 2 | theoretical | Unit eight :where I live Prepositions. There is /are | Knowledge | Tests and reports |

| | | | | | |
|----|---|-------------|--|-----------|-------------------|
| 9 | 2 | theoretical | Unit nine :times past Was /were born Past simple - irregular verbs | Knowledge | Tests and reports |
| 10 | 2 | theoretical | Unit ten: we had a great time! Past simple -regular & irregular Question Negatives Ago | Knowledge | Tests and reports |
| 11 | 2 | theoretical | Unit eleven :Can /can't Adverbs Requests I can do that | Knowledge | Tests and reports |
| 12 | 2 | theoretical | Unit twelve: please I'd like... Some and any Like and would like and thank you | Knowledge | Tests and reports |
| 13 | 2 | theoretical | Unit thirteen: here and now Present continuous Present simple & present continuous | Knowledge | Tests and reports |
| 14 | 2 | theoretical | Unit fourteen: it's time to go! Future plans Revision writing email and informant letter | Knowledge | Tests and reports |
| 15 | 2 | theoretical | Unitfifteen : revision | Knowledge | Tests and reports |

| | | |
|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | |
|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

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

| | | |
|--|---|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | Computer (NTU 102) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | First trimester (15 weeks). |
| 6 | Number of study hours (total) | 2 hours per week (30 hours). |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Teaching students the skills of computer applications and their use in the field of specialization |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Know how the calculator works | |
| A-2 | Get to know the taskbar | |
| A-3 | Learn about creating and deleting files | |
| A-4 | Learn about Office requirements | |
| B - The program's marathi goals | | |
| B-1 | Identify the parts of a calculator | |
| B-2 | Knowledge of SOFTWARE and HARDWARE | |
| Teaching and learning methods ..((Theoretical lectures/practical lectures and presentation on Date show)) | | |
| Evaluation methods ..((Oral exams/written exams/observation/student's cumulative record)) | | |
| C - emotional and value goals | | |
| C-1 | Brainstorming... | |
| C-2 | Intellectual questions... | |
| Teaching methods ..((Theoretical lectures/practical lectures and presentation on Date show)) | | |

Evaluation methods

((Oral exams / written exams / observation / student cumulative record))

D- General and qualifying transferred skills (other skills related to employability and personal development)

D-1 .Works on calculator units

D-2

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|------|-----------|----------------------------|---|-------------------------------------|-------------------|
| 1, 2 | 2 | Practical + theoretical | Introduction to computer / computer system / information technology / types of computers / input units / central processing unit / output units / main memory and its types / storing data in memory / factors affecting computer performance Definition of software and its types / System software: operating systems / Programming languages and programming systems / Application software | Knowledge and practical application | Tests and reports |
| 3 | 2 | Practical + theoretical | Introduction to Windows / its advantages / turning on the device / shutting down the device / using the mouse / components of the windows screen: the taskbar: icons: and their types (standard and general.(| Knowledge and practical application | Tests and reports |
| 4 | 2 | Practical + theoretical | Control panel / desktop control / screensaver / windows colors and fonts / screen settings / adjust screen colors / adjust the time and date / volume / change between mouse | Knowledge and practical application | Tests and reports |

| | | | | | |
|---------|---|-------------------------|---|-------------------------------------|-------------------|
| | | | buttons / double-click speed control / change the mouse cursor / mouse speed control / install and uninstall programs | | |
| 5 | 2 | Practical + theoretical | Minimize and enlarge the window / permanently close / temporarily close / move the window / control the window size / ways to run applications and programs | Knowledge and practical application | Tests and reports |
| 6 | 2 | Practical + theoretical | Arranging start menu items / deleting start menu items / adding a submenu to the start menu / adding a new button to the start menu | Knowledge and practical application | Tests and reports |
| 7 | 2 | Practical + theoretical | Basic system information / Turn off unwanted apps Windows explorer / My computer icon / My computer window panes | Knowledge and practical application | Tests and reports |
| 8, 9 | 2 | Practical + theoretical | Recycle Bin (delete, restore and empty the basket) / my document icon | Knowledge and practical application | Tests and reports |
| 10 , 11 | 2 | Practical + theoretical | Defining files and folders / Defining files and folders / Defining files and folders properties / Creating files and folders / Changing the name of files and folders / Moving a file or folder / Copying a file or folder / Searching for a file or folder / Creating a shortcut icon for an application or file | Knowledge and practical application | Tests and reports |
| 12, 13 | 2 | Practical + theoretical | Calculator / notepad / notebook / using the note to edit and create the paint file / screen components / creating graphics / specifying the foreground and background colors / choosing the size of the brush line / defining and selecting the drawing tool / saving the drawing / making the drawing a desktop background | Knowledge and practical application | Tests and reports |

| | | | | | |
|---------|---|----------------------------|---|-------------------------------------|-------------------|
| 14 , 15 | 2 | Practical + theoretical | Viruses / the reason for the name / definition / ways of spreading the virus / symptoms of infection with the virus / methods of protection / types of viruses computer crimes / theft / hackers | Knowledge and practical application | Tests and reports |
| 1, 2 | 2 | Practical + theoretical | Introduction to computer / computer system / information technology / types of computers / input units / central processing unit / output units / main memory and its types / storing data in memory / factors affecting computer performance Definition of software and its types / System software: operating systems / Programming languages and programming systems / Application software | Knowledge and practical application | Tests and reports |
| 3 | 2 | Practical + theoretical | Introduction to Windows / its advantages / turning on the device / shutting down the device / using the mouse / components of the windows screen: the taskbar: icons: and their types (standard and .(general | Knowledge and practical application | Tests and reports |
| 4 | 2 | Practical + theoretical | Control panel / desktop control / screensaver / windows colors and fonts / screen settings / adjust screen colors / adjust the time and date / volume / change between mouse buttons / double-click speed control / change the mouse cursor / mouse speed control / install and uninstall programs | Knowledge and practical application | Tests and reports |
| 5 | 2 | Practical + theoretical | Minimize and enlarge the window / permanently close / temporarily close / move the window / control the window size / ways to | Knowledge and practical application | Tests and reports |

| | | | | | |
|--------|---|-------------------------|---|-------------------------------------|-------------------|
| | | | run applications and programs | | |
| 6 | 2 | Practical + theoretical | Arranging start menu items / deleting start menu items / adding a submenu to the start menu / adding a new button to the start menu | Knowledge and practical application | Tests and reports |
| 7 | 2 | Practical + theoretical | Basic system information / Turn off unwanted apps Windows explorer / My computer icon / My computer window panes | Knowledge and practical application | Tests and reports |
| 8, 9 | 2 | Practical + theoretical | Recycle Bin (delete, restore and empty the basket) / my document icon | Knowledge and practical application | Tests and reports |
| 10, 11 | 2 | Practical + theoretical | Defining files and folders / Defining files and folders / Defining files and folders properties / Creating files and folders / Changing the name of files and folders / Moving a file or folder / Copying a file or folder / Searching for a file or folder / Creating a shortcut icon for an application or file | Knowledge and practical application | Tests and reports |
| 12, 13 | 2 | Practical + theoretical | Calculator / notepad / notebook / using the note to edit and create the paint file / screen components / creating graphics / specifying the foreground and background colors / choosing the size of the brush line / defining and selecting the drawing tool / saving the drawing / making the drawing a desktop background | Knowledge and practical application | Tests and reports |
| 14, 15 | 2 | Practical + theoretical | Viruses / the reason for the name / definition / ways of spreading the virus / symptoms of infection with the virus / methods of protection / types of viruses computer crimes / theft / hackers | Knowledge and practical application | Tests and reports |

| | | |
|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | | |
|-----------|---|--|
| 12 | Curriculum development plan | |
| | <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Consolidating the principles of human rights among students in order to achieve a correct understanding of these rights based on Islamic concepts, comparing them to international conventions, and spreading the culture of human rights in society. Enabling students to explain the concept of democracy, distinguish this concept from other concepts, and understand the meaning of responsibility and respect for the rights and freedoms of others.

| | | |
|--|--|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | Computer (NTU 201) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks). |
| 6 | Number of study hours (total) | 2 hours per week (30 hours). |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Advanced use of computer applications in the field of specialization |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| B- Cognitive objectives | | |
| A-1 | Teaching the student to recognize work applications on the calculator and use their applications within the specialization | |
| B - The program's marathi goals | | |
| B-1 | Teaching the student the skills of working on a calculator and using its ready-made applications and Internet principles | |
| Teaching and learning methods ((Theoretical lectures/discussions)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | Carrying out his duties at the work site using a computer | |
| Teaching methods ((Theoretical lectures/discussions)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | | |

| | |
|------------|-----------------------------------|
| D-1 | Improving their discussion skills |
| D-2 | |

| .10 curriculum structure | | | | | |
|---------------------------------|------------------|-----------------------------------|---|-------------------------------------|--------------------------|
| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
| 1, 2 | 2 | Practical + theoretical | Daily tests: practical + theoretical. Features of the word processor / operating Word / basic elements of the Word window / inverting the language / defining the paragraph / merging and dividing the paragraph / selecting (shading) the text. Advantages of the word processor 3, first and second | Knowledge and practical application | Tests and reports |
| 3 | 2 | Practical + theoretical | New / Open a stock file / Close the document / Save a new document / Save an existing document / Preview before printing / Close the document / Finish Word | Knowledge and practical application | Tests and reports |
| 4 | 2 | Practical + theoretical | Font: change font / font size / enlarge and reduce font / clear formatting / change font color / text highlight color / subscript text / superscript text / change case / underline style / effects / character spacing Paragraph: Numbering / Bullets / Creating a bulleted list into existing text / Eliminate bullets / Indentation / Paragraph spacing / Line spacing / Text direction / Alignment | Knowledge and practical application | Tests and reports |

| | | | | | |
|--------|---|-------------------------|---|-------------------------------------|-------------------|
| | | | <p>/ Borders and shading Styles: Regular / No spacing / Heading 1 / Heading 2 / Subtitle / Change styles / Show preview / Disable associated styles / Options Edit: Find / Move To / Replace / Select</p> | | |
| 5 | 2 | Practical + theoretical | <p>Pages: blank page / cover page / page break Table: inserting a table / drawing a table / converting text to a table / excel spreadsheet / quick tables / table styles / drawing table borders illustrations: picture / clip art / prepared shapes / smart art drawing / Scheme</p> | Knowledge and practical application | Tests and reports |
| 6 | 2 | Practical + theoretical | <p>Header and footer: Header / footer / page number Text: text box / decorative text word art / signature line / date and time / object / equation / symbol.</p> | Knowledge and practical application | Tests and reports |
| 7 | 2 | Practical + theoretical | <p>Features: themes / colors / .fonts / effects</p> | Knowledge and practical application | Tests and reports |
| 8, 9 | 2 | Practical + theoretical | <p>Features: themes / colors / fonts / effects Page setup: margins / page size / orientation Page background: watermark / page color / page border Arrange: Position / Bring to front / Send to background / Wrap text / .Align / Group / Rotate</p> | Knowledge and practical application | Tests and reports |
| 10, 11 | 2 | Practical + theoretical | <p>able of Contents / Add Text / Update Table Footnotes: Insert a footnote / Insert an endnote / Next footnote / Show notes References and citation: Insert a</p> | Knowledge and practical application | Tests and reports |

| | | | | | |
|--------|---|-------------------------|--|-------------------------------------|-------------------|
| | | | citation / Manage sources / Style Captions: Insert a caption Index: Insert an index / Mark the entry / Update the index | | |
| 12, 13 | 2 | Practical + theoretical | Create: Envelopes/Labels Proofreading: Spelling and grammar check / Research / Thesaurus / Translation / Translation screen tip / Set language / Word count Comments: New comment / Delete / Previous / Next Track: Track Changes / Balloons / Final Appearance Marker / Show Markers / Review Pane Changes: Accept/Reject/Previous/Next Protect: Protect the document Document views: Print Layout / Full Screen Reading / Web Layout / Outline / Draft Show and hide: Ruler / Gridlines / Document map / Thumbnail Zoom in and zoom out: 100% / one page / two pages / page width Frame: New frame / Arrange all / Split / Swap frames Microsoft office word instructions | Knowledge and practical application | Tests and reports |

| | | | | | |
|---------|---|-------------------------|--|-------------------------------------|-------------------|
| 14 , 15 | 2 | Practical + theoretical | <p>Networks and their types / Network forms / Network protocols / The Internet and its development / The Internet and the Intranet / Firewalls / Some basic Internet concepts / Connecting to the Internet / Opening an Internet browser / Components of the Internet browsing window / Browser icons / Web addresses / Using the browser / Changing the home page / Toolbars / Closing the browser and disconnecting from the Internet / History / Storing favorite pages / Search engines / How to search for information on the Internet / Copying text and images to any application / Downloading files from the Internet / Preparing for printing / printing</p> | Knowledge and practical application | Tests and reports |
| 1, 2 | 2 | Practical + theoretical | <p>Introduction to computer / computer system / information technology / types of computers / input units / central processing unit / output units / main memory and its types / storing data in memory / factors affecting computer performance Definition of software and its types / System</p> | Knowledge and practical application | Tests and reports |

| | | | | | |
|------|---|-------------------------|--|-------------------------------------|-------------------|
| | | | software: operating systems / Programming languages and programming systems / Application software | | |
| 3 | 2 | Practical + theoretical | Introduction to Windows / its advantages / turning on the device / shutting down the device / using the mouse / components of the windows screen: the taskbar: icons: and their types (standard and .(general | Knowledge and practical application | Tests and reports |
| 4 | 2 | Practical + theoretical | Control panel / desktop control / screensaver / windows colors and fonts / screen settings / adjust screen colors / adjust the time and date / volume / change between mouse buttons / double-click speed control / change the mouse cursor / mouse speed control / install and uninstall programs | Knowledge and practical application | Tests and reports |
| 5 | 2 | Practical + theoretical | Minimize and enlarge the window / permanently close / temporarily close / move the window / control the window size / ways to run applications and programs | Knowledge and practical application | Tests and reports |
| 6 | 2 | Practical + theoretical | Arranging start menu items / deleting start menu items / adding a submenu to the start menu / adding a new button to the start menu | Knowledge and practical application | Tests and reports |
| 7 | 2 | Practical + theoretical | Basic system information / Turn off unwanted apps Windows explorer / My computer icon / My computer window panes | Knowledge and practical application | Tests and reports |
| 8, 9 | 2 | Practical + theoretical | Recycle Bin (delete, restore and empty the basket) / my document icon | Knowledge and practical application | Tests and reports |

| | | | | | |
|---------|---|-------------------------|---|-------------------------------------|-------------------|
| 10 , 11 | 2 | Practical + theoretical | Defining files and folders / Defining files and folders / Defining files and folders properties / Creating files and folders / Changing the name of files and folders / Moving a file or folder / Copying a file or folder / Searching for a file or folder / Creating a shortcut icon for an application or file | Knowledge and practical application | Tests and reports |
| 12, 13 | 2 | Practical + theoretical | Calculator / notepad / notebook / using the note to edit and create the paint file / screen components / creating graphics / specifying the foreground and background colors / choosing the size of the brush line / defining and selecting the drawing tool / saving the drawing / making the drawing a desktop background | Knowledge and practical application | Tests and reports |
| 14 , 15 | 2 | Practical + theoretical | Viruses / the reason for the name / definition / ways of spreading the virus / symptoms of infection with the virus / methods of protection / types of viruses computer crimes / theft / hackers | Knowledge and practical application | Tests and reports |

| | | |
|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

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|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

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

| | | |
|--|---|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | Arabic Language (NTU 103) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 2 hours per week (30 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Teaching the student to use the Arabic language in administrative and accounting correspondence and developing his skills in this field |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| C- Cognitive objectives | | |
| A-1 | Teaching the student how to preserve the classical language and stay away from colloquial language | |
| B - The program's marathi goals | | |
| B-1 | Teaching the student to write without spelling errors by adjusting the rules of the Arabic language | |
| Teaching and learning methods ((Theoretical lectures/discussions)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Intellectual questions in the field of the Arabic language. | |
| Teaching methods ((Theoretical lectures/discussions)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | | |

| | |
|------------|--|
| D-1 | Improving their discussion skills |
| D-2 | Improving his ability to communicate in Arabic and avoiding mistakes |

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|-------------|------------------|-----------------------------------|---|-------------------------|--------------------------|
| 1 | 2 | Practical | An introduction to linguistic errors - the tied and long ta'a and the open ta'a | Knowledge | Tests and reports |
| 2 | 2 | Practical | Rules for writing the extended and reduced alif - the solar and lunar letters | Knowledge | Tests and reports |
| 3 | 2 | Practical | The opposite and the light | Knowledge | Tests and reports |
| 4 | 2 | Practical | Humza writing | Knowledge | Tests and reports |
| 5 | 2 | Practical | punctuation marks | Knowledge | Tests and reports |
| 6 | 2 | Practical | Noun and verb and differentiate between them | Knowledge | Tests and reports |
| 7 | 2 | Practical | reactants | Knowledge | Tests and reports |
| 8 | 2 | Practical | The number | Knowledge | Tests and reports |
| 9, 10 | 2 | Practical | Common language errors applications | Knowledge | Tests and reports |
| 11 | 2 | Practical | Noon and Tanween - meanings of prepositions | Knowledge | Tests and reports |
| 12 | 2 | Practical | Formal aspects of administrative discurriculum | Knowledge | Tests and reports |

| | | | | | |
|--------|---|-----------|---|-----------|-------------------|
| 13, 14 | 2 | Practical | Administrative discurriculum language | Knowledge | Tests and reports |
| 15 | 2 | Practical | Forms of administrative correspon- ce | Knowledge | Tests and reports |

| | | |
|-----------|---------------------------------|---|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | | |
|---|------------------------------------|--|
| 12 | Curriculum development plan | |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | | |

curriculum description form

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

| | | |
|--|--|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | Sport (NTU 104) |
| 4 | Available attendance forms | Optional |
| 5 | Semester/year | First trimester (15 weeks). |
| 6 | Number of study hours (total) | 2 hours per week (30 hours). |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | The student should be able to recognize the most important types of sports and what are the laws and skills specific to some sports. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| D-Cognitive objectives | | |
| A-1 | Learn about the most important sports legislation and laws and how to manage sports tournaments and competitions | |
| B - The program's marathi goals | | |
| B-1 | Identify the motor mechanism of the human body and what are the common injuries that occur in the human body | |
| Teaching and learning methods (Theoretical lectures/practical lectures)) | | |
| Evaluation methods (Oral exams / written exams / semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | Carrying out his duties at the work site for professional motives. | |
| Teaching methods (Theoretical lectures/practical lectures)) | | |
| Evaluation methods (Oral exams / written exams / semester and final exams)) | | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | | |
| D-1 | Improving his physical fitness and increasing his ability to bear the muscular | |

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|-------------|------------------|-----------------------------------|--|-------------------------------------|--------------------------|
| 1 | 2 | Practical + theoretical | Sports definition, importance and types | Knowledge and practical application | Tests and reports |
| 2 | 2 | Practical + theoretical | Human body movement mechanism | Knowledge and practical application | Tests and reports |
| 3 | 2 | Practical + theoretical | Common sports injuries | Knowledge and practical application | Tests and reports |
| 4 | 2 | Practical + theoretical | Basic skills of the game of basketball | Knowledge and practical application | Tests and reports |
| 5 | 2 | Practical + theoretical | International law of the game of basketball | Knowledge and practical application | Tests and reports |
| 6 | 2 | Practical + theoretical | Basic skills of table tennis and its international law | Knowledge and practical application | Tests and reports |
| 7 | 2 | Practical + theoretical | Basic skills of volleyball and its international law | Knowledge and practical application | Tests and reports |
| 8 | 2 | Practical + theoretical | swimming sport | Knowledge and practical application | Tests and reports |
| 9 | 2 | Practical + theoretical | Basic skills of tennis and its international law | Knowledge and practical application | Tests and reports |
| 10 | 2 | Practical + theoretical | Basic handball skills | Knowledge and practical application | Tests and reports |
| 11 | 2 | Practical + theoretical | International law of handball | Knowledge and practical application | Tests and reports |

| | | | | | |
|----|---|-------------------------|--|-------------------------------------|-------------------|
| 12 | 2 | Practical theoretical + | Arena and field games (types, international law of (the game | Knowledge and practical application | Tests and reports |
| 13 | 2 | Practical theoretical + | Basic soccer skills | Knowledge and practical application | Tests and reports |
| 14 | 2 | Practical theoretical + | Management of competitions and sports competitions | Knowledge and practical application | Tests and reports |
| 15 | 2 | Practical theoretical + | Sports laws and legislation | Knowledge and practical application | Tests and reports |

| | | |
|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | |
|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Introducing the student to statistical methods and using scientific methods in collecting, organizing, displaying and classifying various statistical data and enabling the student to deal with the analysis of available data and using statistical concepts and methods in analysis and deriving results.

| | | |
|---|--|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | Statistics (TIDO 100) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks). |
| 6 | Number of study hours (total) | 3 hours per week (45 hours). |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Introducing the student to statistical methods and the use of scientific methods in collecting, organizing, presenting and classifying various statistical data |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| E- Cognitive objectives | | |
| A-1 | The student can process and analyze statistical data and reach conclusions. | |
| A-2 | Learn about statistical and mathematical methods. | |
| B - The program's marathi goals | | |
| B-1 | The student will acquire the skills of analyzing available data and using statistical concepts and methods in analyzing and deriving results | |
| Teaching and learning methods ((Theoretical lectures/practical lectures)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | Intellectual and deductive questions | |
| Teaching methods ((Theoretical lectures/practical lectures)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |

| | |
|---|--|
| D- General and qualifying transferred skills (other skills related to employability and personal development) | |
| D-1 | His ability to deal with numbers and draw conclusions using scientific methods |
| D-2 | Integrating the academic curriculum with the field of specialization in the labor market |

| .10 curriculum structure | | | | | |
|---------------------------------|------------------|-----------------------------------|--|-------------------------------------|--------------------------|
| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
| 1 | 3 | Practical + theoretical | Statistics and its relationship to other sciences, statistical method, data collection methods, types of samples, classification and tabulation of data | Knowledge and practical application | Tests and reports |
| 2 | 3 | Practical + theoretical | Create simple and double frequency tables | Knowledge and practical application | Tests and reports |
| 3 | 3 | Practical + theoretical | Representation of non-quantitative data (descriptive) by graphical method Representation of quantitative data (frequency distributions), histogram, frequency polygon, graphic curve, aggregated frequency curve | Knowledge and practical application | Tests and reports |
| 4 , 5 | 3 | Practical + theoretical | Measures of central tendency, the arithmetic mean, the median, the mode, the relationship between the arithmetic mean, the median, and the mode | Knowledge and practical application | Tests and reports |
| 6 , 7 | 3 | Practical + theoretical | Measures of dispersion, range, interquartile deviation, standard deviation | Knowledge and practical application | Tests and reports |
| 8 , 9 ,10 | 3 | Practical + theoretical | Correlation, concept of correlation, simple correlation coefficient, Spearman's rank correlation, correlation of | Knowledge and practical application | Tests and reports |

| | | | | | |
|---------|---|-------------------------|--|-------------------------------------|-------------------|
| | | | classified traits (coupling coefficient, compatibility coefficient) | | |
| 11 , 12 | 3 | Practical + theoretical | The concept of the time series, the components of the time series, estimating the general trend (the method of the averages of the two halves of the series, the method of moving averages, the method of least squares) | Knowledge and practical application | Tests and reports |
| 13,14 | 3 | Practical + theoretical | The concept of indices, simple indices (the arithmetic mean method of price levels), weighted indices (Laspeyre's number, Bach's number, optimal index (Fisher's number | Knowledge and practical application | Tests and reports |
| 15 | 3 | Practical + theoretical | Statistical tests (t-test, chi-square test | Knowledge and practical application | Tests and reports |
| 1 | 3 | Practical + theoretical | Statistics and its relationship to other sciences, statistical method, data collection methods, types of samples, classification and tabulation of data | Knowledge and practical application | Tests and reports |
| 2 | 3 | Practical + theoretical | Create simple and double frequency tables | Knowledge and practical application | Tests and reports |
| 3 | 3 | Practical + theoretical | Representation of non-quantitative data (descriptive) by graphical method Representation of quantitative data (frequency distributions), histogram, frequency polygon, graphic curve, aggregated frequency curve | Knowledge and practical application | Tests and reports |
| 4 , 5 | 3 | Practical + theoretical | Measures of central tendency, the arithmetic mean, the median, the mode, the relationship between the arithmetic mean, the median, and the mode | Knowledge and practical application | Tests and reports |

| | | | | | |
|----------|---|-------------------------|--|-------------------------------------|-------------------|
| 6, 7 | 3 | Practical + theoretical | Measures of dispersion, range, interquartile deviation, standard deviation | Knowledge and practical application | Tests and reports |
| 8, 9, 10 | 3 | Practical + theoretical | Correlation, concept of correlation, simple correlation coefficient, Spearman's rank correlation, correlation of classified traits (coupling coefficient, compatibility coefficient) | Knowledge and practical application | Tests and reports |
| 11, 12 | 3 | Practical + theoretical | The concept of the time series, the components of the time series, estimating the general trend (the method of the averages of the two halves of the series, the method of moving averages, the method of least squares) | Knowledge and practical application | Tests and reports |
| 13, 14 | 3 | Practical + theoretical | The concept of indices, simple indices (the arithmetic mean method of price levels), weighted indices (Laspeyre's number, Bach's number, optimal index (Fisher's number) | Knowledge and practical application | Tests and reports |
| 15 | 3 | Practical + theoretical | Statistical tests (t-test, chi-square test) | Knowledge and practical application | Tests and reports |

| | | |
|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | |
|--|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula | |

- Follow up on scientific developments in the field of specialization

curriculum description form

Providing students with basic concepts related to the administrative activities practiced by the organization and their applications. It enables the student to understand the concept of modern management in the field of work and secretarial work and to gain information to work in this field.

| | | |
|---|---|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | Administration Principles (TIOD 101) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 3 hours per week (45 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | It enables the student to understand the concept of modern management in the field of work and secretarial work and to acquire information to work in this field. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |

F- Cognitive objectives

| | |
|------------|--|
| A-1 | Providing students with basic concepts related to the administrative activities practiced by the organization and their applications |
| A-2 | Identify administrative functions, centralization and decentralization |
| A-3 | Identify the environmental factors affecting management |
| A-4 | Learn about administrative activities |

B - The program's marathi goals

| | |
|------------|---------------------------|
| B-1 | Administrative regulation |
| B-2 | Planning |
| B-3 | Stimulus |
| B-4 | Censorship |

Teaching and learning methods
 .((Theoretical lectures/practical lectures/film screening))

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|---|---|
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | |
| C - emotional and value goals | |
| C-1 | Brainstorming |
| C-2 | Exchanging roles |
| C-3 | Discussion |
| Teaching methods ((Theoretical lectures/discussions)) | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | |
| D-1 | Improving their discussion skills in the work environment |
| D-2 | Understanding the concept of modern management and working with it in accordance with the field of specialization |

| .10 curriculum structure | | | | | |
|--------------------------|-----------|----------------------------|--|-------------------------------------|-------------------|
| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
| 1 | 3 | Practical + theoretical | An introduction to management (what it is, its nature, fields, contemporary challenges facing management). | Knowledge and practical application | Tests and reports |
| 2 | 3 | Practical + theoretical | The development of administrative thought - schools of thought (traditional - humanistic - contemporary.(| Knowledge and practical application | Tests and reports |
| 3 | 3 | Practical + theoretical | Environment (concept, sources, types, environmental factors affecting management.(| Knowledge and practical application | Tests and reports |
| 4 | 3 | Practical + theoretical | Planning (concept, importance, steps, types, obstacles, characteristics of .(effective planning | Knowledge and practical application | Tests and reports |
| 5 | 3 | Practical + theoretical | Decision making (concept, importance, steps, types, obstacles.(| Knowledge and practical application | Tests and reports |

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|----|---|-------------------------|--|-------------------------------------|-------------------|
| 6 | 3 | Practical + theoretical | Administrative organization (concept, principles, steps, types, organizational structure and foundations used in determining the divisions of the organizational structure in the organization). | Knowledge and practical application | Tests and reports |
| 7 | 3 | Practical + theoretical | Administrative levels and scope of supervision, authority - its sources - types, the relationship between responsibility and authority. | Knowledge and practical application | Tests and reports |
| 8 | 3 | Practical + theoretical | Administrative centralization and administrative decentralization, committees and their advantages, and factors helping to increase the effectiveness of the .committees | Knowledge and practical application | Tests and reports |
| 9 | 3 | Practical + theoretical | Motivation (motivation and incentives, theories of motivation and incentives, .(types of incentives | Knowledge and practical application | Tests and reports |
| 10 | 3 | Practical + theoretical | Leadership (concept, importance, difference between leader and manager, leadership styles and .(theories | Knowledge and practical application | Tests and reports |
| 11 | 3 | Practical + theoretical | Communication (concept, elements, types, factors affecting the communication .(process | Knowledge and practical application | Tests and reports |
| 12 | 3 | Practical + theoretical | Control (concept, steps, tools and methods of control, .(types | Knowledge and practical application | Tests and reports |
| 13 | 3 | Practical + theoretical | Organization functions (production management, marketing management, human resources management, financial .(management | Knowledge and practical application | Tests and reports |
| 14 | 3 | Practical + theoretical | Business ethics (concept, importance, sources, .(entrances | Knowledge and practical application | Tests and reports |
| 15 | 3 | Practical + theoretical | Electronic management (concept, goals, .(requirements, obstacles | Knowledge and practical application | Tests and reports |

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|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | | |
|-----------|---|--|
| 12 | Curriculum development plan | |
| | <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

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

| | | |
|---|--|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | Economics (TIDO 102) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 3 hours per week (45 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Introducing the student to economics vocabulary that is directly related to his specialty, such as expenditures, revenues, the state's general budget, and taxes. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| G-Cognitive objectives | | |
| A-1 | Introducing the student to economics topics that are directly related to accounting and which constitute a scientific background for the student | |
| A-2 | Knowing and understanding supply and demand, the elements of production, revenues, costs, income and its components, and everything related to expenditures, revenues, the general budget, and financial policy tools such as taxes and loans. | |
| A-3 | Introducing the student to national income and the elasticity of demand and supply | |
| A-4 | Introducing the student to economics topics that are directly related to accounting and which constitute a scientific background for the student | |
| B - The program's marathi goals | | |
| B-1 | Knowing the economic problem and how to address it | |
| B-2 | Addressing inflation and deflation | |
| Teaching and learning methods ((Theoretical lectures/practical lectures)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |

C - emotional and value goals

| | |
|---|--|
| C-1 | ...Intellectual topics |
| Teaching methods (Theoretical lectures/practical lectures)) | |
| Evaluation methods (Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | |
| D-1 | Introducing the student to monetary problems and their most important causes |
| D-2 | |

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|-------------|------------------|-----------------------------------|---|-------------------------------------|--------------------------|
| 1 | 3 | Practical + theoretical | The concept of economics, human needs and means of satisfying them, the economic problem, the pillars of the economic problem, patterns of solving the economic problem | Knowledge and practical application | Tests and reports |
| 2 | 3 | Practical + theoretical | Demand, demand concept, demand law, demand schedule, demand curve, demand function, factors affecting demand, changes in demand and quantity demanded | Knowledge and practical application | Tests and reports |
| 3 | 3 | Practical + theoretical | Demand (price) elasticities and how to calculate them | Knowledge and practical application | Tests and reports |
| 4 | 3 | Practical + theoretical | Demand elasticities (internal and cross) and how to calculate them | Knowledge and practical application | Tests and reports |
| 5 | 3 | Practical + theoretical | Supply, supply concept, supply law, supply schedule, supply curve, factors affecting supply, supply elasticity and how to calculate it. | Knowledge and practical application | Tests and reports |

| | | | | | |
|----|---|-------------------------|--|-------------------------------------|-------------------|
| 6 | 3 | Practical + theoretical | Equilibrium price, the effect of taxation and subsidies on production and on equilibrium price and quantity. | Knowledge and practical application | Tests and reports |
| 7 | 3 | Practical + theoretical | Production, production concept, production function, production elements, law of diminishing returns. | Knowledge and practical application | Tests and reports |
| 8 | 3 | Practical + theoretical | Costs, concept of costs, types of costs, how costs are .calculated | Knowledge and practical application | Tests and reports |
| 9 | 3 | Practical + theoretical | Revenues, the concept of revenues, types of revenues, .how to calculate revenues | Knowledge and practical application | Tests and reports |
| 10 | 3 | Practical + theoretical | Markets, market concept, .functions and types | Knowledge and practical application | Tests and reports |
| 11 | 3 | Practical + theoretical | .(Money (types, functions | Knowledge and practical application | Tests and reports |
| 12 | 3 | Practical + theoretical | The central bank (concept, .(functions, objectives | Knowledge and practical application | Tests and reports |
| 13 | 3 | Practical + theoretical | Commercial banks (concept, .(functions, objectives | Knowledge and practical application | Tests and reports |
| 14 | 3 | Practical + theoretical | Monetary policy (concept, means and tools, economic .(effects | Knowledge and practical application | Tests and reports |
| 15 | 3 | Practical + theoretical | Fiscal policy (concept, means and tools, economic .(effects | Knowledge and practical application | Tests and reports |

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|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

- Creating appropriate curricula with the labor market
- Holding scientific seminars and conferences aimed at updating school curricula
- Follow up on scientific developments in the field of specialization

curriculum description form

The curriculum aims to provide the student with the foundations and rules of accounting, as well as accounting records and documents of various types.

| | | |
|---|--|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | Financial Accounting I (ACT 100) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | First trimester (15 weeks) |
| 6 | Number of study hours (total) | 5 hours per week (75 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | The student maintains accounting records and extracts financial results from them, as well as transferring and transferring balances to the professor's records |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| H-Cognitive objectives | | |
| A-1 | Knowing and understanding the types of accounting books used and the conditions that must be met in the books | |
| A-2 | Knowing and understanding documents, their types, and methods of recording in books (single entry and double entry). | |
| A-3 | Knowing and understanding the trial balance, final accounts, and profit and loss statements | |
| A-4 | Knowledge and understanding of the accounting cycle | |
| B - The program's marathi goals | | |
| B-1 | The ability to keep accounting records and extract financial results from them | |
| B-2 | Business operations and how to prove them in accounting books | |
| B-3 | Ability to prepare accounting books | |
| Teaching and learning methods (Theoretical lectures / practical lectures / solving examples) | | |
| Evaluation methods (Oral exams/written exams/weekly reports/daily attendance/semester and final exams) | | |
| C - emotional and value goals | | |
| C-1 | Brainstorming | |

| | |
|---|--|
| C-2 | demonstration tools |
| Teaching methods ((Theoretical lectures / practical lectures / solving examples)) | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | |
| D-1 | The student's ability after graduation to carry out accounting work. |
| D-2 | |

| .10 curriculum structure | | | | | |
|---------------------------------|------------------|-----------------------------------|--|-------------------------------------|--------------------------|
| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
| 1 | 5 | Practical + theoretical | Accounting - types of accounting books used - conditions that must be available in the books. Documents and their types and methods of recording in the books (single entry and double entry). | Knowledge and practical application | Tests and reports |
| 2 | 5 | Practical + theoretical | Types of accounting books used - the daily book - the stadium book - the legal conditions that must be met in the books - documents and their types and methods of recording in the books - the single entry - the double entry. | Knowledge and practical application | Tests and reports |
| 3 | 5 | Practical + theoretical | How to form capital - the budget as a basis for the theory of double entry - the debit account and the credit account and how to come to know each of them - an explanation of the terms of the general budget. | Knowledge and practical application | Tests and reports |
| 4 | 5 | Practical + theoretical | Journal - Journal planning - How to record in the journal according to the double entry theory - Types of | Knowledge and practical application | Tests and reports |

| | | | | | |
|------------|---|-------------------------|---|-------------------------------------|-------------------|
| | | | double entry - Types of accounting entries - Dominant entry - Flexible entry - Various examples | | |
| 5, 6 | 5 | Practical + theoretical | Commercial operations and how to prove them in the accounting books - opening entry - establishment expenses - purchases - returns | Knowledge and practical application | Tests and reports |
| 7 | 5 | Practical + theoretical | Purchases - sales - sales returns - personal withdrawals - fixed assets - insurances and their type (insurances with third parties and insurances from third parties) | Knowledge and practical application | Tests and reports |
| 8, 9 | 5 | Practical + theoretical | Expenses and their types (revenue and capital expenses and how to differentiate between them - types of revenue expenses - revenues and their types - sales allowances - loans and their types debit and credit and different cases - payment of interest due on loans. | Knowledge and practical application | Tests and reports |
| 10 | 5 | Practical + theoretical | Stadium Book - Stadium Book Planning - Posting and Staging - Stadium Book Guide - Emphasis on various examples of how to use the stadium book | Knowledge and practical application | Tests and reports |
| 11 | 5 | Practical + theoretical | Trial Balance - Trial Balance Planning - Types of Trial Balance | Knowledge and practical application | Tests and reports |
| 12 | 5 | Practical + theoretical | Trial balance in balances -) Trial balance in totals) How to prepare each of them - examples | Knowledge and practical application | Tests and reports |
| 13, 14, 15 | 5 | Practical + theoretical | Discount - types of discount - single and compound commercial discount - cash discount | Knowledge and practical application | Tests and reports |

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| 11 | Infrastructure |
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| | | |
|---|---------------------------------|--|
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

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|---|-----------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Providing the student with general rules, foundations and accounting principles, as well as disbursement, receipt and organization procedures, and the foundations of internal control for financial activities in government units that do not aim to make profit.

| | | |
|--|---|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | Governmental Accounting I (ACT 101) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | First trimester (15 weeks) |
| 6 | Number of study hours (total) | 5 hours per week (75 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Students keep accounting records and extract financial results from them |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| I- Cognitive objectives | | |
| A-1 | The student's knowledge and understanding of the general rules, foundations, and principles of accounting, as well as disbursement, receipt, organization, and the foundations of internal control for financial activities in government units that do not aim to make a profit. | |
| A-2 | Introducing the student to government accounting and its types | |
| A-3 | Practical applications on types of government accounting | |
| B - The program's marathi goals | | |
| B-1 | The ability to use the types of accounting books used in accounting | |
| B-2 | Maintaining accounting books in government units | |
| B-3 | Analysis of accounting entries | |
| Teaching and learning methods (Theoretical lectures / practical lectures / showing scientific films)) | | |
| Evaluation methods (Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | Brainstorming | |
| C-2 | Means of illustration | |
| Teaching methods | | |

| | |
|---|--|
| ((Theoretical lectures / practical lectures / showing scientific films)) | |
| Evaluation methods | |
| ((Oral exams / written exams / observation / student cumulative record)) | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | |
| D-1 | The student's ability to recognize expenses and their types |
| D-2 | Differentiating between types of expenses (revenue and capital and how to differentiate between them). |

| .10 curriculum structure | | | | | |
|--------------------------|-----------|----------------------------|--|-------------------------------------|-------------------|
| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
| 1 | 5 | Practical + theoretical | Definition of government accounting - the importance of government accounting - purposes of government accounting | Knowledge and practical application | Tests and reports |
| 2 | 5 | Practical + theoretical | Characteristics of government accounting - Features of government accounting - Scope of application of government accounting | Knowledge and practical application | Tests and reports |
| 3 | 5 | Practical + theoretical | Types of government units and the accounts in which they are applied - Accounting principles used in government departments | Knowledge and practical application | Tests and reports |
| 4 | 5 | Practical + theoretical | The source of spending power for government units - a comparison between financial accounting and government accounting | Knowledge and practical application | Tests and reports |
| 5 | 5 | Practical + theoretical | The state's general budget - budget definition - budget divisions - budget accounts guide - the difference between the general budget and the general budget | Knowledge and practical application | Tests and reports |
| 6 | 5 | Practical + theoretical | Stages of budget preparation - budget preparation rules - the importance of commitment to budget | Knowledge and practical application | Tests and reports |

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|----|---|-------------------------|---|-------------------------------------|-------------------|
| | | | implementation | | |
| 7 | 5 | Practical + theoretical | Types of budgets - an applied case on how to prepare and implement the budget - | Knowledge and practical application | Tests and reports |
| 8 | 5 | Practical + theoretical | Administrative formations in the government accounting system - the concept of public treasury - duties of the treasury | Knowledge and practical application | Tests and reports |
| 9 | 5 | Practical + theoretical | The branches of the public treasury - the link between the branches of the public treasury - the method of financing government units and treasuries | Knowledge and practical application | Tests and reports |
| 10 | 5 | Practical + theoretical | The central accounting system - its definition - the types of the central system - the responsibilities of the accounting unit under the central system - the treasury under the central system | Knowledge and practical application | Tests and reports |
| 11 | 5 | Practical + theoretical | The method of financing the unit applying the central system - the method of monitoring the units applying the central system - the advantages and disadvantages of the central system | Knowledge and practical application | Tests and reports |
| 12 | 5 | Practical + theoretical | Decentralized accounting system - definition - features of the system | Knowledge and practical application | Tests and reports |
| 13 | 5 | Practical + theoretical | Elements of the decentralized system - Responsibilities of the accounting units under the decentralized system | Knowledge and practical application | Tests and reports |
| 14 | 5 | Practical + theoretical | The method of financing accounting units under the decentralized system - the method of accounting control under the decentralized system | Knowledge and practical application | Tests and reports |

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|----|---|-------------------------|--|-------------------------------------|-------------------|
| 15 | 5 | Practical + theoretical | Documents - Records used in accounting work - Tables and trial scales under the decentralized system | Knowledge and practical application | Tests and reports |
|----|---|-------------------------|--|-------------------------------------|-------------------|

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|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | | |
|---|------------------------------------|--|
| 12 | Curriculum development plan | |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | | |

curriculum description form

Introducing the student to commercial papers, how to deal with them, and dealing with extinction and accounting errors

| | | |
|--|---|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | Financial Accounting 2 (ACT 102) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 5 hours per week (75 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Introducing the student to commercial papers, how to deal with them, and dealing with extinction and accounting errors |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A - Cognitive objectives | | |
| A-1 | Knowledge and understanding of commercial papers and their types | |
| A-2 | Dealing with accounting errors and how to correct them | |
| A-3 | Knowledge of extinction and ways to treat it | |
| B - The program's marathi goals | | |
| B-1 | Dealing with commercial papers of all kinds | |
| B-2 | The difference between the general budget and the trial balance. | |
| B-3 | Ability to conduct annual inventory (fund inventory, accounts inventory). | |
| Teaching and learning methods | | |
| Theoretical lectures / practical lectures in the financial accounting laboratory / solving)) ..(examples | | |
| Evaluation methods | | |
| ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | Brainstorming. | |
| C-2 | Means of illustration. | |

| | |
|---|--|
| Teaching methods Theoretical lectures / practical lectures in the financial accounting laboratory / solving ..(examples | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | |
| D-1 | The student's ability to deal with all types of securities |
| D-2 | Preparing the trial balance and balance sheet |

| .10 curriculum structure | | | | | |
|---------------------------------|-------|-------------------------------|--|-------------------------------------|----------------------|
| Week | Hours | ILOs | Unit/Module or Topic Title | Teaching Method | Assessment Method |
| 1 | 5 | Practical + theoretical | Commercial papers - bill of exchange - receipt notes - payment notes. | Knowledge and practical application | Tests and reports |
| 2 | 5 | Practical + theoretical | Withdrawal of commercial papers - cases of disposal of arrest papers: 1-Collecting the value of the note on the maturity date and waiting for the maturity date 2-Sending the commercial paper to the bank for the purpose of collection on the due date. 3- Cut off or discount the commercial paper before the maturity date. 4- Pledge the commercial paper with the bank against an advance. 5- Endorsement of the commercial paper and justifications for endorsement. 6- Replacing the commercial paper with a new one. 7-Paying the bill of exchange value before the due date by the drawee against a discount. | Knowledge and practical application | Tests and reports |
| 3 | 5 | Practical + theoretical | Multiple columns journal - accounts opened in the journal and how to record - examples. Correction of errors - reasons | Knowledge and practical application | Tests and reports |

| | | | | | |
|-------|---|-------------------------------|--|---|-------------------|
| | | | for making errors in the books - types of accounting errors - methods of correcting errors - the long method - the short method - correcting errors in the journal - correcting posting errors - the importance of the trial balance - the account Commentator. | | |
| 4 | 5 | Practical + theoretical | The difference between the general budget and the trial balance - closing the final accounts at the end of the fiscal year and opening them at the beginning of the fiscal year - .various examples | Knowledge and practical application | Tests and reports |
| 5 , 6 | 5 | Practical + theoretical | Inventory (reconciliation of accounts) Reconciliation of nominal accounts - expenses accrued for expenses paid in advance - revenue received in advance. | Knowledge and practical application | Tests and reports |
| 7 | 5 | Practical + theoretical | Definition of depreciation and purposes of depreciation - How to estimate depreciation - Methods for calculating depreciation - Straight line method –the diminishing balance method – the method of re- estimation – the method of accounting for depreciation – the direct method The indirect method - various examples | Knowledge and practical application | Tests and reports |
| 8 , 9 | 5 | Practical + theoretical | Debtors - types of debts (good debts - doubtful debts - bad debts) account settlement Debtors - How to treat bad debts for the provision for doubtful debts. How to process the discount Allowable discount allowance - How to configure the allowable discount allowance. | Knowledge and practical application | Tests and reports |
| 10 | 5 | Practical + theoretical | Inventory of securities receivable - How to form a provision for cutting expenses - Inventory of securities and how to form a provision for falling | Knowledge and practical application | Tests and reports |

| | | | | | |
|-----------|---|-------------------------|---|-------------------------------------|-------------------|
| | | | .securities prices | | |
| 11 | 5 | Practical + theoretical | Fund inventory - handling shortage / deficit / excess / surplus / suspense account - examples and solution of exercises | Knowledge and practical application | Tests and reports |
| 12 | 5 | Practical + theoretical | Fund inventory - dealing with differences (increase and decrease) - how to organize the inventory statement - types of inventory (periodic and .(sudden | Knowledge and practical application | Tests and reports |
| 13, 14,15 | 5 | Practical + theoretical | Accounting treatment of the .suspense account | Knowledge and practical application | Tests and reports |

| | | |
|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | |
|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Providing the student with general rules, foundations and accounting principles, as well as disbursement, receipt and organization procedures, and the foundations of internal control for financial activities in government units that do not aim to make profit.

| | | |
|--|---|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | Governmental Accounting 2 (ACT 103) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 5 hours per week (75 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Classification of budget accounts according to the accounting guide for budget accounts |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A - Cognitive objectives | | |
| A-1 | Knowing and understanding the method of restrictive processing under the decentralized system | |
| A-2 | Definition of revenues - types of revenues according to the accounting guide for budget accounts | |
| A-3 | Definition of expenditures - types of expenditures according to the accounting guide for budget accounts | |
| B - The program's marathi goals | | |
| B-1 | The ability to identify financial liabilities and statutory liabilities - their concepts - their divisions according to the accounting guide for budget accounts. | |
| B-2 | The ability to handle contracting according to the general conditions of contracting and according to the technical and accounting aspects | |
| Teaching and learning methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams/written exams/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | intellectual questions. | |
| C-2 | Means of illustration. | |
| Teaching methods | | |

((Theoretical lectures / practical lectures))

Evaluation methods

((Oral exams / written exams / observation / student cumulative record))

D- General and qualifying transferred skills (other skills related to employability and personal development)

D-1 Carrying out the record processing of accounts under the decentralized system in government units

D-2

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|------|-----------|----------------------------|---|-------------------------------------|-------------------|
| 1 | 5 | Practical + theoretical | Classification of budget accounts according to the accounting manual for budget accounts | Knowledge and practical application | Tests and reports |
| 2 | 5 | Practical + theoretical | Restrictive processing method under the decentralized system | Knowledge and practical application | Tests and reports |
| 3 | 5 | Practical + theoretical | Defining revenues - types of revenues according to the accounting guide for budget accounts | Knowledge and practical application | Tests and reports |
| 4 | 5 | Practical + theoretical | Practical exercises on the first section / revenues | Knowledge and practical application | Tests and reports |
| 5 | 5 | Practical + theoretical | Definition of expenses - types of expenses according to the accounting guide for budget accounts | Knowledge and practical application | Tests and reports |
| 6 | 5 | Practical + theoretical | Practical exercises on the second section / expenses | Knowledge and practical application | Tests and reports |
| 7, 8 | 5 | Practical + theoretical | Financial, non-financial and regular assets - their concepts - classification according to the accounting guide for budget accounts | Knowledge and practical application | Tests and reports |
| 9 | 5 | Practical + theoretical | Practical exercises on financial and non-financial assets | Knowledge and practical application | Tests and reports |

| | | | | | |
|----|---|-------------------------|--|-------------------------------------|-------------------|
| 10 | 5 | Practical theoretical + | Financial liabilities and statutory liabilities - their concepts - their divisions according to the accounting guide for budget accounts | Knowledge and practical application | Tests and reports |
| 11 | 5 | Practical theoretical + | Practical exercises on financial and regulatory liabilities | Knowledge and practical application | Tests and reports |
| 12 | 5 | Practical theoretical + | Transfer - financial powers - how to carry out the transfer process | Knowledge and practical application | Tests and reports |
| 13 | 5 | Practical theoretical + | Contracting - general conditions for contracting - technical and accounting aspects | Knowledge and practical application | Tests and reports |
| 14 | 5 | Practical theoretical + | Practical exercises on general contracting | Knowledge and practical application | Tests and reports |
| 15 | 5 | Practical theoretical + | How to prepare the result account (budget transactions) - calculating the financial position at the state level | Knowledge and practical application | Tests and reports |

| | | |
|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | |
|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

The general goal of this curriculum is to introduce the student to English terminology in the field of study plan vocabulary for the Accounting Department, in a way that makes him able to comprehend the terminology presented and deal with it in the various fields related to specialization in administrative and accounting aspects.

| | | |
|---|--|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | Accounting Readings (ACT 104) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | First trimester (15 weeks) |
| 6 | Number of study hours (total) | 3 hours per week (45 hours). |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Introducing the student to English terminology in the field of accounting and within the specialization. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A - Cognitive objectives | | |
| A-1 | Learn about accounting terminology. | |
| A-2 | Get to know the final accounts. | |
| B - The program's marathi goals | | |
| B-1 | The student's ability to read topics related to his specialty in the English language, which gives him the opportunity to communicate with everything new in the field of specialization .in books, research, magazines. | |
| Teaching and learning methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | Discussing intellectual topics. | |
| C-2 | demonstration tools . | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |

Evaluation methods

((Oral exams / written exams / observation / student cumulative record))

D- General and qualifying transferred skills (other skills related to employability and personal development)

D-1 Make the student proficient in the English language in his field of work.

D-2

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|------|-----------|----------------------------|---|-------------------------------------|-------------------|
| 1 | 3 | Practical + theoretical | Learn basic terms in accounting | Knowledge and practical application | Tests and reports |
| 2 | 3 | Practical + theoretical | Accounting definition , types of accounting | Knowledge and practical application | Tests and reports |
| 3 | 3 | Practical + theoretical | The recording process | Knowledge and practical application | Tests and reports |
| 4 | 3 | Practical + theoretical | The basic accounting equation | Knowledge and practical application | Tests and reports |
| 5 | 3 | Practical + theoretical | Accounting for merchandising operations | Knowledge and practical application | Tests and reports |
| 6 | 3 | Practical + theoretical | Reading in inventory & depreciation | Knowledge and practical application | Tests and reports |
| 7 | 3 | Practical + theoretical | Reading in accounting information system | Knowledge and practical application | Tests and reports |
| 8 | 3 | Practical + theoretical | Reading in trading account | Knowledge and practical application | Tests and reports |
| 9 | 3 | Practical + theoretical | Reading in profit & loss topics | Knowledge and practical application | Tests and reports |

| | | | | | |
|----|---|-------------------------|---|-------------------------------------|-------------------|
| 10 | 3 | Practical + theoretical | The terms of assets, natural resources, and intangible assets | Knowledge and practical application | Tests and reports |
| 11 | 3 | Practical + theoretical | Reading in financial position statements | Knowledge and practical application | Tests and reports |
| 12 | 3 | Practical + theoretical | Terms of cost accounting | Knowledge and practical application | Tests and reports |
| 13 | 3 | Practical + theoretical | Reading in cost accounting | Knowledge and practical application | Tests and reports |
| 14 | 3 | Practical + theoretical | Terms of auditing and internal control | Knowledge and practical application | Tests and reports |
| 15 | 3 | Practical + theoretical | Reading in auditing and internal control | Knowledge and practical application | Tests and reports |

| | | |
|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | |
|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Providing the student with comprehensive information about the accounting systems used in the oil and insurance sector, and the components of these systems, in addition to the student completing accounting work in oil companies and insurance companies.

| | | |
|--|--|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Curriculum name and code | Oil and Insurance Accounting (ACT 105) |
| 4 | Available attendance forms | Optional |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 3 hours per week (45 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Identify the most important accounting treatments in the field of oil and insurance accounting |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Knowledge and understanding of accounting treatments in oil and insurance companies. | |
| B - The program's marathi goals | | |
| B-1 | Ability to prepare accounting entries. | |
| B-2 | The ability to prove revenues and expenditures in oil and insurance companies. | |
| Teaching and learning methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Carrying out his duties at the work site for professional reasons | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | | |

| | |
|------------|--|
| D-1 | Improve their discussion skills. |
| D-2 | Raising his ability and qualifications to work in oil and insurance companies. |

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|------|-----------|----------------------------|---|-------------------------------------|-------------------|
| 1 | 3 | Practical + theoretical | Introduction to petroleum .accounting | Knowledge and practical application | Tests and reports |
| 2 | 3 | Practical + theoretical | Accounting for the expenses of the research and exploration phase, the method of current expenditures, the method of total (capital) costs, the method of successful efforts. | Knowledge and practical application | Tests and reports |
| 3 | 3 | Practical + theoretical | Accounting for the costs of the excavation and preparation phase (development.(| Knowledge and practical application | Tests and reports |
| 4 | 3 | Practical + theoretical | Accounting for the revenues and costs of the .extraction stage | Knowledge and practical application | Tests and reports |
| 5 | 3 | Practical + theoretical | Accounting treatment of the extinction of unprepared contracts. | Knowledge and practical application | Tests and reports |
| 6 | 3 | Practical + theoretical | Accounting treatment for extinguishing productive .contracts | Knowledge and practical application | Tests and reports |
| 7 | 3 | Practical + theoretical | Principles of joint cost distribution in petroleum .accounting | Knowledge and practical application | Tests and reports |
| 8 | 3 | Practical + theoretical | Introduction to accounting in insurance companies, characteristics of the accounting system in .insurance companies | Knowledge and practical application | Tests and reports |
| 9 | 3 | Practical + theoretical | Operations for proving life insurance premiums due, and commission due .to agents | Knowledge and practical application | Tests and reports |

| | | | | | | |
|----|---|--------------------------|---|---|---|-------------------|
| 10 | 3 | Practical theoretical | + | Operations for canceling .life insurance policies | Knowledge and practical application | Tests and reports |
| 11 | 3 | Practical theoretical | + | Accounting treatments for the liquidation of life insurance policies, and accounting treatment for .compensation payments | Knowledge and practical application | Tests and reports |
| 12 | 3 | Practical theoretical | + | Regular loans, and .automatic | Knowledge and practical application | Tests and reports |
| 13 | 3 | Practical theoretical | + | Accounting treatments for .reinsurance | Knowledge and practical application | Tests and reports |
| 14 | 3 | Practical theoretical | + | Formation of capital and .reserves | Knowledge and practical application | Tests and reports |
| 15 | 3 | Practical theoretical | + | .Final Accounts | Knowledge and practical application | Tests and reports |

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| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | |
|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Enabling the student to become familiar with the concept of tax accounting, in addition to the concept of taxable income in accordance with Iraqi legislation, and for the student to complete the accounting work related to tax work.

| | | |
|--|--|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | Course name and code | Tax Accounting (ACT 106) |
| 4 | Available attendance forms | Optional |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 3 hours per week (45 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | The student performs accounting treatments according to tax accounting |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Knowledge and understanding of income tax accounting. | |
| A-2 | Knowledge and understanding of taxable income under Iraqi legislation. | |
| B - The program's marathi goals | | |
| B-1 | .The ability to treat losses tax-wise | |
| Teaching and learning methods (Theoretical lectures / practical lectures / field visits)) | | |
| Evaluation methods (Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Intellectual questions | |
| Teaching methods (Theoretical lectures / practical lectures)) | | |
| Evaluation methods (Oral exams / written exams / observation / student cumulative record)) | | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | | |
| D-1 | The student's ability to work in tax departments. | |

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|-------------|------------------|-----------------------------------|--|-------------------------------------|--------------------------|
| 1 | 3 | Practical + theoretical | Accounting for income tax. | Knowledge and practical application | Tests and reports |
| 2 | 3 | Practical + theoretical | Income subject to tax under Iraqi legislation. | Knowledge and practical application | Tests and reports |
| 3 | 3 | Practical + theoretical | Tax exemptions. | Knowledge and practical application | Tests and reports |
| 4 | 3 | Practical + theoretical | annual tax. | Knowledge and practical application | Tests and reports |
| 5 | 3 | Practical + theoretical | Corporate tax. | Knowledge and practical application | Tests and reports |
| 6 | 3 | Practical + theoretical | Expenses are deductible. | Knowledge and practical application | Tests and reports |
| 7 | 3 | Practical + theoretical | Dealing with tax losses. | Knowledge and practical application | Tests and reports |
| 8 | 3 | Practical + theoretical | Tax examination. | Knowledge and practical application | Tests and reports |
| 9 | 3 | Practical + theoretical | Tax treatment of non-periodic revenues. | Knowledge and practical application | Tests and reports |
| 10 | 3 | Practical + theoretical | Accounting profit and tax profit. | Knowledge and practical application | Tests and reports |

| | | | | | | |
|-------|---|--------------------------|---|---|---|-------------------|
| 11 | 3 | Practical theoretical | + | real estate tax | Knowledge and practical application | Tests and reports |
| 12 | 3 | Practical theoretical | + | Arsat tax. | Knowledge and practical application | Tests and reports |
| 13 | 3 | Practical theoretical | + | Tax exemptions. | Knowledge and practical application | Tests and reports |
| 14,15 | 3 | Practical theoretical | + | International accounting standards related to taxes. | Knowledge and practical application | Tests and reports |

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|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | |
|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Providing the student with comprehensive information about the accounting systems used in various sectors, and the components of these systems in commercial banks.

| | | |
|---|--|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Banking Accounting (ACT 205) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | First trimester (15 weeks) |
| 6 | Number of study hours (total) | 5 hours per week (75 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Introducing the student to some accounting operations in practical application that result from the diversity of different fields of activity. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | The student performs accounting work in banks. | |
| A-2 | Learn about savings accounts, fixed deposits, and debit and credit interest. | |
| A-3 | Current and receivable accounts | |
| B - The program's marathi goals | | |
| B-1 | .The accounting system used in banks and the books, records and documents used | |
| Teaching and learning methods ((Theoretical lectures / practical lectures / field visits to banks)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Intellectual questions and enhancing thinking skills | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |
| D- General and qualifying transferred skills (other skills related to employability and | | |

personal development)

D-1

The student's ability to work in banks.

D-2

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|----------------------|------------------|-----------------------------------|---|-------------------------|--------------------------|
| 1 | 5 | Bank accounting | Bank accounting, Arabization of the commercial bank, its functions and departments, sources of uses of funds in the bank, the accounting system followed in banks and the books, records and documents used. | Theoretical + practical | Daily tests |
| 2 3 4 | 5 | Open an account | The bank's technical departments, current accounts division, current account, types of accounts, current accounts, opening a current account, deposit operations, withdrawal operations, transfer operations, interest calculations on debit current accounts. | Theoretical + practical | Daily tests |
| 5 6 | 5 | Deposit withdrawal | Fixed Deposits Division, operations of depositing amounts, operations of calculating interest due on deposits, accounting treatment for withdrawing deposits before the due date, accounting treatment for withdrawing deposits on the due date (), accounting treatment for renewing a deposit with its interest, and accounting treatment for | Theoretical + practical | Daily tests |

| | | | | | |
|----------|---|---------------------------|--|-------------------------|-------------|
| | | | renewing the principal of the deposit without interest. | | |
| 7 | 5 | Savings Deposits Division | Savings Deposits Division, conditions for opening a savings account, deposits, withdrawals, transfers, interest calculations using the transfer method. | Theoretical + practical | Daily tests |
| 8 | 5 | Security | Letters of guarantee, certified or attested instruments | Theoretical + practical | Daily tests |
| 9 10 | 5 | Discounting bills | Discounting bills of exchange, discounting bills of exchange before the due date for the benefit of the bank's customers who have current accounts in the same bank or in other banks (add), and the accounting treatment of the debtor customer's refusal to pay or his delay in payment. | Theoretical + practical | Daily tests |
| 11 12 | 5 | Selling currencies | Foreign Transfer Department, buying and selling foreign currencies, transferring to and from abroad, issuing travelers' checks to travelers, issuing credits. | Theoretical + practical | Daily tests |
| 13 14 | 5 | Documentary Credits | The nature of the activity and operations of the credit department, opening and clearing documentary credits | Theoretical + practical | Daily tests |
| 15 | 5 | Final Accounts | Final accounts, how to prepare the trial balance, make adjustment entries, prepare the adjusted trial balance, prepare the profits account, then prepare the financial position statement | Theoretical + practical | Daily tests |

| | | |
|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | | |
|-----------|---|--|
| 12 | Curriculum development plan | |
| | <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Enabling the student to apply the scientific foundations of accounting to enable him to evaluate the company's financial situation and present the accounts in a scientific and logical manner to serve the administrative levels in all sectors.

| | | |
|--|---|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Intermediate Accounting I (ACT 200) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | First trimester (15 weeks) |
| 6 | Number of study hours (total) | 5 hours per week (75 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Enabling the student to apply the scientific foundations of accounting to enable him to evaluate the company's financial situation and present the accounts in a scientific and logical manner to serve the administrative levels in all sectors. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Knowing the operating statement and determining the cost of production (Manufacturing Statement). | |
| A-2 | Knowing and understanding financial statements, how to prepare them, reviewing final accounts, trading account, profit and loss account, and balance sheet. | |
| A-3 | Knowing the income statement (income statement). | |
| B - The program's marathi goals | | |
| B-1 | The student's ability to prepare various financial reports based on accounting records and .analyze the elements of the financial position using scientific foundations | |
| Teaching and learning methods (Theoretical lectures / practical lectures)) | | |
| Evaluation methods (Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Display samples of financial statements | |

Teaching methods
((Theoretical lectures / practical lectures))

Evaluation methods
((Oral exams / written exams / observation / student cumulative record))

D- General and qualifying transferred skills (other skills related to employability and personal development)

D-1 Working in banks.

D-2

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|------|-----------|--|---|-------------------------|-------------------|
| 1 | 5 | Introduction to accounting | Introduction to accounting, its nature, and objectives, outputs of the accounting system, users of accounting information. | Theoretical + practical | Daily tests |
| 2 | 5 | Profits calculation | Financial statements, how to prepare them, review of final accounts, trading account, profit and loss account, balance sheet. | Theoretical + practical | Daily tests |
| 3 | 5 | Financial statements | Financial statements in industrial facilities | Theoretical + practical | Daily tests |
| 4 | 5 | The profit and loss account | Operation statement and cost determination (Manufacturing Statement) | Theoretical + practical | Daily tests |
| 5 | 5 | Financial statements | Income Statement | Theoretical + practical | Daily tests |
| 6 | 5 | Income statement | Operation statement and income statement | Theoretical + practical | Daily tests |
| 7 | 5 | Profit and loss distribution statement | Preparing a profit and loss distribution statement | Theoretical + practical | Daily tests |
| 8 | 5 | Statement of financial position | Statement of financial position | Theoretical + practical | Daily tests |

| | | | | | |
|----|---|---------------------------|--|-------------------------|-------------|
| 9 | 5 | Critical audit | Cash Flow audit statement | Theoretical + practical | Daily tests |
| 10 | 5 | Bank conformity statement | Financial statements in commercial establishments | Theoretical + practical | Daily tests |
| 11 | 5 | worksheet | Work Sheet and restrictive marketing | Theoretical + practical | Daily tests |
| 12 | 5 | Critical audit | Debtors and creating an allowance for doubtful debts | Theoretical + practical | Daily tests |
| 13 | 5 | worksheet | Cash and bank statement reconciliation | Theoretical + practical | Daily tests |
| 14 | 5 | Expenses and revenues | Revenue, capital, and deferred expenses, the importance of differentiating between expenses, and the effects of confusing them | Theoretical + practical | Daily tests |
| 15 | 5 | Tangible fixed assets | Fixed assets, their types, methods of obtaining tangible fixed assets, cash purchase, credit purchase, construction or manufacture, gifting. | Theoretical + practical | Daily tests |

| | | |
|----|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | |
|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Teaching the student the general foundations and concepts of the accounting system, how to prove the bookkeeping treatments, keeping their records, preparing the final accounts, and qualifying the student to keep the system's records and bookkeeping transactions according to the unified accounting system.

| | | |
|---|---|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Uniform Accounting System 1 (ACT 202) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | First trimester (15 weeks) |
| 6 | Number of study hours (total) | 5 hours per week (75 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | How to keep records of the system and record treatments according to the unified accounting system, and learn how to calculate the cost in contracting and categorize accounts according to the unified accounting system. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Teaching the student the general foundations and concepts of the accounting system, how to prove record treatments, keep their records, and prepare final accounts. | |
| B - The program's marathi goals | | |
| B-1 | .General concepts of the accounting system | |
| Teaching and learning methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Intellectual questions | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |

D- General and qualifying transferred skills (other skills related to employability and personal development)

D-1

How to keep records of the system and record transactions according to the unified accounting system.

D-2

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|-------------|------------------|-----------------------------------|---|-------------------------|--------------------------|
| 1 | 5 | Unified accounting system | The unified accounting system, accounting guide, innovations in the unified accounting system | Theoretical + practical | Daily tests |
| 2 | 5 | Unified accounting system | Fixed asset accounts and methods of obtaining them, purchasing in the local market | Theoretical + practical | Daily tests |
| 3 | 5 | Foreign market | Purchasing in the foreign market | Theoretical + practical | Daily tests |
| 4 | 5 | Unified accounting system | Construction by contractors (records of the authority ordering the work) | Theoretical + practical | Daily tests |
| 5 | 5 | Construction by contractors | Construction by contractors (executing agency records) | Theoretical + practical | Daily tests |
| 6 | 5 | Donations and gifts | Donations and gifts (records of the donor and the donor) | Theoretical + practical | Daily tests |
| 7 | 5 | Manufacturing within the facility | In-house manufacturing, central finance | Theoretical + practical | Daily tests |
| 8 | 5 | Manufacturing within the facility | Creation of assets by committees | Theoretical + practical | Daily tests |
| 9 | 5 | Deferred revenue | Deferred revenue expenditures | Theoretical + practical | Daily tests |
| 10 | 5 | Manufacturing within the facility | Writing off and selling fixed assets | Theoretical + practical | Daily tests |

| | | | | | |
|----|---|--------------------|--|-------------------------|-------------|
| 11 | 5 | Purchase inventory | Introduction to inventory accounts, purchasing inventory of commodity supplies from the local market | Theoretical + practical | Daily tests |
| 12 | 5 | Purchase inventory | Purchasing stock of commodity supplies from the external market | Theoretical + practical | Daily tests |
| 13 | 5 | Deferred revenue | Stock of waste and consumables | Theoretical + practical | Daily tests |
| 14 | 5 | Purchase inventory | Stock of waste and consumables | Theoretical + practical | Daily tests |
| 15 | 5 | Loans granted | Stock of goods held by others | Theoretical + practical | Daily tests |

| | | |
|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | |
|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Defining and enabling the student to apply the concepts of cost accounting in various economic establishments, as cost accounting is one of the information systems that understands management for the purposes of the administrative decision-making process, and qualifying the student to calculate cost elements to reach knowledge of production costs for all systems.

| | | |
|---|---|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Cost Accounting 1 (ACT 203) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | First trimester (15 weeks) |
| 6 | Number of study hours (total) | 5 hours per week (75 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | The student calculates the cost elements to reach knowledge of the production cost for all systems and enables the student to reach the cost of one unit for the purpose of identifying profit and loss during the sales process. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Knowledge of the concepts of cost accounting in various economic establishments, as cost accounting is one of the information systems that understands management for the purposes of the administrative decision-making process. | |
| A-2 | Access to calculate the cost of the product. | |
| A-3 | Calculating the cost of one unit at each stage of production. | |
| B - The program's marathi goals | | |
| B-1 | .Gain skill and experience in modern accounting | |
| Teaching and learning methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |

C - emotional and value goals

C-1

.Intellectual questions

Teaching methods
((Theoretical lectures / practical lectures))

Evaluation methods
((Oral exams / written exams / observation / student cumulative record))

D- General and qualifying transferred skills (other skills related to employability and personal development)

D-1

Extensive experience in accounting programs.

D-2

Extensive experience in choosing the appropriate method for pricing products.

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|------|-----------|--|--|-------------------------|-------------------|
| 1 | 5 | The concept of cost accounting Cost tabs Production units Cost elements Store documents Inventory rate method of pricing Storage limits Documentary session Wage lists Benefits in kind Knowledge of practical expense control Individual distribution Cross-distribution method | Introduction to cost accounting / the concept of cost accounting / the objectives of cost accounting / its uses / the relationship between cost accounting, financial accounting and management accounting / concepts related to cost. | Theoretical + practical | Daily tests |

| | | | | | |
|---|---|--|---|-------------------------|-------------|
| | | Cross-distribution method Individual distribution | | | |
| 2 | 5 | | Cost tabs / natural tab / functional tab / tab according to the relationship to the unit of product / tab according to the relationship to the volume of activity (production). | Theoretical + practical | Daily tests |
| 3 | 5 | | Cost centers / cost units / production units / with an explanation of linking the initial cost to the cost centers and their units. | Theoretical + practical | Daily tests |
| 4 | 5 | | Cost elements/materials/materials control/documentary cycle of the material purchasing process/pricing of purchased materials and how to calculate the cost of materials. | Theoretical + practical | Daily tests |
| 5 | 5 | | Procedure for storing materials/inventory documents/inventory records/methods of pricing materials disbursed from warehouses/method of what is received or not disbursed first/method of what comes in last is disbursed first. | Theoretical + practical | Daily tests |
| 6 | 5 | | Inventory rate method of pricing/how to calculate the value of end-of-term storage/inventory of stored materials/types of inventory, accounting treatments for natural spoilage and abnormal spoilage. | Theoretical + practical | Daily tests |
| 7 | 5 | | Storage limits/maximum/minimum/economic quantity/order limit | Theoretical + practical | Daily tests |
| 8 | 5 | | Control of the wages component / the documentary cycle of wages / methods of paying wages | Theoretical + practical | Daily tests |

| | | | | | |
|----|---|--|--|-------------------------|-------------|
| 9 | 5 | | Incentives/their importance/types/and how to prepare wage lists | Theoretical + practical | Daily tests |
| 10 | 5 | | Problems related to wages / overtime / lost time / in-kind benefits / vacations / social security / under analysis of direct and indirect wages | Theoretical + practical | Daily tests |
| 11 | 5 | | Controlling the expense component / inventorying actual expenses / estimated expenses / how to distribute expenses to production and service centers / foundations and rules of distribution | Theoretical + practical | Daily tests |
| 12 | 5 | | The method of distribution among the centers is according to the total distribution method and the individual distribution method | Theoretical + practical | Daily tests |
| 13 | 5 | | Method of descending distribution of service centers to production centers | Theoretical + practical | Daily tests |
| 14 | 5 | | Method of reciprocal distribution of service centers to production centers | Theoretical + practical | Daily tests |
| 15 | 5 | | Loading rates for indirect industrial costs, with an explanation and comparison of the different methods for finding these rates, along with an explanation of the accounting restrictions for treating the cost of indirect expenses. | Theoretical + practical | Daily tests |

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| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

12

Curriculum development plan

- Creating appropriate curricula with the labor market
- Holding scientific seminars and conferences aimed at updating school curricula
- Follow up on scientific developments in the field of specialization

curriculum description form

Introducing the student to the principles, rules and purpose of auditing, introducing the laws and regulations that regulate the access of the auditor, and qualifying the student to practice the auditing process using various means of proof and elements of the financial position.

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|---|---|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Auditing1 (ACT 204) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | First trimester (15 weeks) |
| 6 | Number of study hours (total) | 3 hours per week (45 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Introducing the student to the audit process and reviewing the elements of the financial statements and the internal control system according to an audit program developed in advance |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Work to enable the student to practice the auditing process. | |
| A-2 | Identify the types of auditing. | |
| A-3 | Learn about the role of the auditor. | |
| B - The program's marathi goals | | |
| B-1 | .The student's ability to perform good professional behavior | |
| Teaching and learning methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Intellectual questions | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |

Evaluation methods

((Oral exams / written exams / observation / student cumulative record))

D- General and qualifying transferred skills (other skills related to employability and personal development)

D-1 The student's ability to perform good professional behavior and identify bad professional behavior and the possibility of modifying it.

D-2

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|---------------|-----------|---|---|-------------------------|-------------------|
| 1 2 | 3 | The origins and development of auditing | The origins and development of auditing, its definition and objectives, the difference between accounting and auditing | Theoretical + practical | Daily tests |
| 3 | 3 | Types of auditing | Types of auditing: full and partial auditing, final and continuous auditing, mandatory and optional auditing. | Theoretical + practical | Daily tests |
| 4 5 | 3 | Internal and external audit | Internal and external auditing, its objectives, internal auditing, its concept, the link between internal and external auditing, comprehensive and testing auditing, environmental auditing, applied cases. | Theoretical + practical | Daily tests |
| 6 7 | 3 | Mistakes and cheating | Errors and fraud, reasons for committing errors, the role of the auditor in treating and correcting errors and fraud. | Theoretical + practical | Daily tests |
| 8 | 3 | Applied cases | Applied cases | Theoretical + practical | Daily tests |
| 9 10 11 | 3 | Internal control system | Internal control system, internal control system, auditor's position on the | Theoretical + practical | Daily tests |

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| | | | components of internal control systems. | | |
| 12 13 | 3 | Methods and means of examining and evaluating internal control systems | Ways and means of examining and evaluating internal control systems, cases about evaluating internal control systems in establishments, preliminary steps for the audit process. | Theoretical + practical | Daily tests |
| 14 15 | 3 | Qualities and qualifications of the auditor | Qualities and qualifications of the auditor, rights and duties of the auditor under Iraqi legislation. | Theoretical + practical | Daily tests |

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| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

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|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Providing the student with comprehensive information about the general rules and foundations of private sector companies, as well as learning about the final accounts, distribution of profits, joining and separation of partners, as well as the liquidation of companies, and qualifying the student to carry out accounting work in private sector companies.

| | | |
|---|---|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Partnership Accounting (ACT 201) |
| 4 | Available attendance forms | Is mandatory |
| 5 | Semester/year | First trimester (15 weeks) |
| 6 | Number of study hours (total) | 3 hours per week (45 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | - Identifying the types of companies according to Iraqi Law No. 22 of 1997. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Learn how a partner joins or separates from the company | |
| A-2 | Learn how to liquidate a joint liability company. | |
| B - The program's marathi goals | | |
| B-1 | The student performs accounting work in private sector companies | |
| B-2 | Liquidation of the joint liability company in several ways. | |
| Teaching and learning methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | Learn how a partner joins or separates from the company | |
| C-2 | Learn how to liquidate a joint liability company. | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |

Evaluation methods

((Oral exams / written exams / observation / student cumulative record))

D- General and qualifying transferred skills (other skills related to employability and personal development)

D-1 The student performs accounting work in private sector companies

D-2 Liquidation of the joint liability company in several ways.

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|------|-----------|--------------------------------|---|-------------------------|-------------------|
| 1 | | People companies | Individual companies - their types and procedures for forming and announcing joint-liability companies. Proof of partners' shares in capital and feeding shares. | Theoretical + practical | Daily tests |
| 2 | | In-kind and cash shares | In-kind shares. Cash shares. | Theoretical + practical | Daily tests |
| 3 | | In-kind and cash shares | In-kind and cash shares. | Theoretical + practical | Daily tests |
| 4 | | Final Accounts | Final accounts, distribution of profits, and methods of distributing profits and losses. Equal distribution and distribution in agreed upon proportions. | Theoretical + practical | Daily tests |
| 5 | | Distribution in capital ratios | Distribution in proportion to the capital, granting partners interest on the capital, and distributing the balance in specific proportions. Granting partners salaries or rewards in exchange for their services and distributing the balance in specific proportions. Granting partners interest, capital, and salaries in exchange for their services and distributing the balance in specific proportions. | Theoretical + practical | Daily tests |

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|-----------|--|--|---|-------------------------|-------------|
| 6 | | Corporate withdrawals | Corporate withdrawals and their benefits. | Theoretical + practical | Daily tests |
| 7 | | Partner loan | Partner loan and interest. | Theoretical + practical | Daily tests |
| 8 | | Partner's life insurance | Partners' life insurance. Change in the partners' agreement, amending the basis for distributing profits and losses. | Theoretical + practical | Daily tests |
| 9 | | Amending the basis for distributing profits and losses | Amending the basis for distributing profits and losses | Theoretical + practical | Daily tests |
| 10 | | Capital adjustment | Capital adjustment - capital increase. Capital adjustment - capital reduction. Joining a new partner, purchasing the current capital share, | Theoretical + practical | Daily tests |
| 11 | | Adding a new share to the capital | Adding a new share to the capital | Theoretical + practical | Daily tests |
| 12 | | Measuring and processing the store's reputation | Measuring and treating the store's goodwill - the absence of an account for the store's goodwill in the partners' books - the presence of an account for the store's goodwill in the company's books. | Theoretical + practical | Daily tests |
| 13 | | Partner separation | Separation of an original partner, payment of more than one share | Theoretical + practical | Daily tests |
| 14 | | goodwill | Payment is less than the share. The reputation of the store and its treatment. | Theoretical + practical | Daily tests |
| 15 | | Liquidation of the joint liability company | Liquidation of joint liability companies. Fast filtering. Gradual liquidation | Theoretical + practical | Daily tests |

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| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

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| 12 | Curriculum development plan | |
| | <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Defines salient project objectives. He learns how to deal with his group of students in order to support teamwork and the possibility of following up on projects in terms of work completion rates.

| | | |
|--|---|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Research Project (TIDO 201) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 3 hours per week (45 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Teaching the student how to address problems through scientific research |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A - Cognitive objectives | | |
| A-1 | Teaching the student the principles of scientific research. | |
| A-2 | Classification of scientific research. | |
| A-3 | Ethics of scientific research. | |
| B - The program's marathi goals | | |
| B-1 | .The ability to prepare a graduation project | |
| Teaching and learning methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Brainstorming and discussion | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | | |

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|------------|---|
| D-1 | Addressing problems at work using a scientific research method. |
| D-2 | |

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|--------------|------------------|---|---|-------------------------|--------------------------|
| 1 | 3 | Teaching the student the principles of scientific research. | Teaching the student the principles of scientific research. | Theoretical + practical | Daily tests |
| 2 3 | 3 | Classification of scientific research | Classification of scientific research | Theoretical + practical | Daily tests |
| 4 5 | 3 | Ethics of scientific research | Ethics of scientific research | Theoretical + practical | Daily tests |
| 6 7 | 3 | Conditions for scientific research | Conditions for scientific research | Theoretical + practical | Daily tests |
| 8 9 10 | 3 | Steps of scientific research | Steps of scientific research | Theoretical + practical | Daily tests |
| 11 12 | 3 | Conditions for choosing the problem | Conditions for choosing the problem | Theoretical + practical | Daily tests |
| 13 | 3 | Data collection tools and means | Data collection tools and means | Theoretical + practical | Daily tests |
| 14 | 3 | Research samples | Research samples | Theoretical + practical | Daily tests |
| 15 | 3 | Research sources and references | Research sources and references | Theoretical + practical | Daily tests |

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|-----------|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | | |
|-----------|---|--|
| 12 | Curriculum development plan | |
| | <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

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

| | | |
|--|--|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | English language (NTU 200) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | First trimester (15 weeks) |
| 6 | Number of study hours (total) | 2 hours per week (30 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Teaching the student how to use English grammar in conversation |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Identify tenses in English grammar. | |
| A-2 | Identifying interrogative tools in the English language. | |
| B - The program's marathi goals | | |
| B-1 | .Ability to converse in English | |
| Teaching and learning methods ((Theoretical lectures/discussions)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | Intellectual questions | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | | |
| D-1 | The ability to use the English language in daily and practical life. | |

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|-------------|------------------|--|---|-------------------------|--------------------------|
| 1 | 2 | Questions words | Unit one :getting to know you tenses Questions Questions words | Theoretical + practical | Daily tests |
| 2 | 2 | Present simple | Unit two :the way we live Present tenses Present simple Present continuous Have /have got | Theoretical + practical | Daily tests |
| 3 | 2 | Past simple | Unit three: it all went wrong Past tenses Past simple Past continuous | Theoretical + practical | Daily tests |
| 4 | 2 | Some and any | Unit four :let's go shopping Quantity Much and many Some and any Something, anyone, nobody, everywhere A few, a little, a lot of Articles | Theoretical + practical | Daily tests |
| 5 | 2 | do Past tenses | Unit five ,what do you want to do Past tenses Verb patterns\ Future intentions Going to and will | Theoretical + practical | Daily tests |
| 6 | 2 | comparative and superlative Adjectives | Unit six: tell me! What's it like? What's it like? comparative and superlative Adjectives | Theoretical + practical | Daily tests |
| 7 | 2 | For and since Tense revision | Unit seven :fame Present Perfect and For and since Tense revision | Theoretical + practical | Daily tests |
| 8 | 2 | do's and don'ts | Unit eight: do's and don'ts Have(got) to Should must | Theoretical + practical | Daily tests |
| 9 | 2 | what if ? | Unit nine: going Places Time and conditional clauses what if ? | Theoretical + practical | Daily tests |

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| 10 | 2 | Verbs Patterns Infinitives | Unit ten: scared to death Verbs Patterns Infinitives What ,etc.+infin itive Something,etc.+infinitive | Theoretical + practical | Daily tests |
| 11 | 2 | world passives | Unit eleven: Things that changed the world passives | Theoretical + practical | Daily tests |
| 12 | 2 | conditional might | Git t*utr" :dreams and realitY Second conditional might | Theoretical + practical | Daily tests |
| 13 | 2 | Present Perfect continuous | tlnit thitt""n ;c i,.ltrl :earning a living Present Perfect continuous Present Perfect simPle versus Continuous | Theoretical + practical | Daily tests |
| 14 | 2 | perfect and past perfect and clarification | Unit fourteen: familY ties Present perfect and past perfect and clarification Reported statements | Theoretical + practical | Daily tests |
| 15 | 2 | | Unitfifteen : revision | Theoretical + practical | Daily tests |

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| 11 | Infrastructure | |
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| * | electronic references, websites | The Internet |

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|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Introducing the student to professional ethics and their applications in professional life, to enhance the student's commitment to them in himself and his work environment, and because they are among the most important reasons for success in his work and life.

| | | |
|---|---|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Professional Ethics (NTU 204) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 2 hours per week (45 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | <p>The student knows professional ethics, its applications in accounting work, and its role in the success of his work and life.</p> <p>The student acquires the skill of analyzing ethical phenomena in the work environment and can predict their effects and determine his position on them.</p> |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Knowing the concept of morality and its origin. | |
| A-2 | Work behaviors. | |
| B - The program's marathi goals | | |
| B-1 | .Professional ethics | |
| Teaching and learning methods ((Theoretical lectures/discussions)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Intellectual questions | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |

Evaluation methods

((Oral exams / written exams / observation / student cumulative record))

D- General and qualifying transferred skills (other skills related to employability and personal development)

D-1 Ethics required while practicing the profession

D-2

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|----------------|------------------|--|--|-------------------------|--------------------------|
| 1 2 | 2 | Moral | Unit (1) – Ethics | Theoretical + practical | Daily tests |
| 3 | 2 | Work and profession | The concept of ethics and its origin. | Theoretical + practical | Daily tests |
| 4 | 2 | Professional ethics | General rules of ethics. | Theoretical + practical | Daily tests |
| 5 6 | 2 | Values and professional ethics | Sources of ethics. | Theoretical + practical | Daily tests |
| 7 8 | 2 | Unethical behavior in the profession | Unit (5) - Patterns of unethical behavior in the profession Administrative corruption. o Unethical administrative behavior. o Definition of administrative corruption. o Types of administrative corruption. | Theoretical + practical | Daily tests |
| 9 10 | 2 | Means and methods of consolidating the values of professional ethics | The importance of ethics for the individual and society. | Theoretical + practical | Daily tests |
| 11 12 13 | 2 | Professional ethics | Unit (2) – Work and profession | Theoretical + practical | Daily tests |

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| 14 | | | | | |
| 15 | | | | | |

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| 11 | Infrastructure | |
| | * | The required textbooks are available in the department and the institute library free of charge |
| | * | The main references (main) are available in the free section and the institute library. |
| | * | electronic references, websites The Internet |

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|----|---|--|
| 12 | Curriculum development plan | |
| | <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Providing the student with a general and in-depth overview of the intellectual foundations of electronic business management, its most prominent models in use, the map of stakeholders, and strategies for entering international markets.

| | | |
|--|---|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Electronic Business Administration (TIDO 200) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 4 hours per week (60 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Providing the student with information about electronic business and its various applications |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Learn about the concept of electronic management. | |
| A-2 | Know the difference between electronic management and traditional management. | |
| B - The program's marathi goals | | |
| B-1 | .The ability to know the requirements for switching to electronic management | |
| Teaching and learning methods ((Theoretical lectures/discussions)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Intellectual questions | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | | |

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| D-1 | |
| D-2 | Applying the concept of electronic management in practical life. |

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|-------------|------------------|---|---|-------------------------|--------------------------|
| 1 | | The concept of electronic management | The concept of electronic management | Theoretical + practical | Daily tests |
| 2 | | Advantages and disadvantages of electronic management | Advantages and disadvantages of electronic management | Theoretical + practical | Daily tests |
| 3 | | Terminology about the concept of electronic management | Terminology about the concept of electronic management | Theoretical + practical | Daily tests |
| 4 | | Requirements for transitioning to electronic management | Requirements for transitioning to electronic management | Theoretical + practical | Daily tests |
| 5 | | Obstacles to the transition to electronic management | Obstacles to the transition to electronic management | Theoretical + practical | Daily tests |
| 6 | | Justifications for applying electronic management | Justifications for applying electronic management | Theoretical + practical | Daily tests |
| 7 | | Trends of transition to electronic management | Trends of transition to electronic management | Theoretical + practical | Daily tests |

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|----|--|--|-------------------------|-------------|
| 8 | Electronic management jobs | Electronic management jobs | Theoretical + practical | Daily tests |
| 9 | Electronic organization | Electronic organization | Theoretical + practical | Daily tests |
| 10 | Electronic monitoring | Electronic monitoring | Theoretical + practical | Daily tests |
| 11 | Stages of transformation towards electronic government | Stages of transformation towards electronic government | Theoretical + practical | Daily tests |
| 12 | E-learning concept and importance | E-learning concept and importance | Theoretical + practical | Daily tests |
| 13 | E-learning objectives | E-learning objectives | Theoretical + practical | Daily tests |
| 14 | E-learning application requirements | E-learning application requirements | Theoretical + practical | Daily tests |
| 15 | E-health. E-mail | E-health. E-mail | Theoretical + practical | Daily tests |

| | | |
|----|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

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|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Enabling the student to apply the scientific foundations of accounting to enable him to evaluate the financial situation of the institution and present the accounts in a scientific and logical manner to serve the administrative levels in all sectors.

| | | |
|--|---|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Intermediate Accounting 2 (ACT 206) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 5 hours per week (75 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Preparing various financial reports based on accounting records and analyzing the elements of the financial position using scientific foundations. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Knowing the depreciation of fixed assets, its causes, and the basis for calculating it. | |
| A-2 | Knowledge of methods for calculating extinction, and methods for recording extinction | |
| B - The program's marathi goals | | |
| B-1 | .The ability to know the calculation of the depreciation of fixed assets | |
| Teaching and learning methods ((Theoretical lectures/discussions)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Intellectual questions | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | | |

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|------------|---|
| D-1 | The ability to account for the depreciation of fixed assets |
| D-2 | |

| .10 curriculum structure | | | | | |
|---------------------------------|------------------|--|---|-------------------------|--------------------------|
| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
| 1 | 5 | Depreciation of fixed assets | Depreciation of fixed assets, its causes, and basis for calculating it | Theoretical + practical | Daily tests |
| 2 | 5 | Methods of calculating extinction | Methods of calculating extinction, and methods of recording extinction | Theoretical + practical | Daily tests |
| 3 | 5 | Methods of calculating extinction | Dealing with changing the depreciation calculation, changing the useful life, fixed assets that have disappeared and are still in use | Theoretical + practical | Daily tests |
| 4 | 5 | Selling fixed assets | Selling fixed assets | Theoretical + practical | Daily tests |
| 5 | 5 | Replacing fixed assets | Replacing fixed assets. | Theoretical + practical | Daily tests |
| 6 | 5 | Losses and profits from selling and replacing fixed assets | Losses and profits from selling and replacing fixed assets. | Theoretical + practical | Daily tests |
| 7 | 5 | Investments | Types of investments and conditions. | Theoretical + practical | Daily tests |
| 8 | 5 | Stocks | Shares bought, profits, sold, bonus shares. | Theoretical + practical | Daily tests |
| 9 | 5 | Bonds | Bonds, their types, conditions, purchase at nominal value, purchase between interest periods. | Theoretical + practical | Daily tests |

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|----|---|--|--|-------------------------|-------------|
| 10 | 5 | Buying and selling bonds for more than face value | Buying and selling bonds for more than the nominal value, (buying at a premium), amortizing the premium, profits and losses from the sale. | Theoretical + practical | Daily tests |
| 11 | 5 | Buying and selling bonds at less than their face value | Buying and selling bonds at less than the nominal value (purchasing at a discount), amortizing the discount, profits and losses from the sale. | Theoretical + practical | Daily tests |
| 12 | 5 | Department accounts | Departmental accounts, their definition. | Theoretical + practical | Daily tests |
| 13 | 5 | Transfers | Transfers between departments | Theoretical + practical | Daily tests |
| 14 | 5 | Distribution of expenses between departments | Distribution of expenses between departments, required accounting records. | Theoretical + practical | Daily tests |
| 15 | 5 | General Review | General Review | Theoretical + practical | Daily tests |

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|----|---------------------------------|--|
| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

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| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

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

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| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Cost Accounting 2 (ACT 207) |
| 4 | Available attendance forms | Is mandatory |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 5 hours per week (75 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | The student calculates the cost elements to reach knowledge of the production costs for all systems. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Knowledge of accounting based on the production stages system. | |
| A-2 | Treating damaged units during production stages. | |
| B - The program's marathi goals | | |
| B-1 | .The ability to determine the cost of production by stage | |
| Teaching and learning methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Intellectual questions | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | | |

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|------------|---|
| D-1 | The ability to prepare accounting treatments according to the production stages system. |
| D-2 | |

| .10 curriculum structure | | | | | |
|---------------------------------|------------------|---|--|-------------------------|--------------------------|
| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
| 1 2 3 | 5 | Accounting for the loss of productivity | Accounting for the system of production stages, types of stages, determining the cost elements of the production stage | Theoretical + practical | Daily tests |
| 4 5 6 | 5 | Treatment of damaged units | Treating damaged units during production stages (natural damage and abnormal damage) in the event that they are used by operation or sold as damaged units. | Theoretical + practical | Daily tests |
| 7 8 9 | 5 | Determine the cost of production | Determine the production cost in the stage if there is production in operation at the end of the period and the completion rates are uniform or different for the cost elements. | Theoretical + practical | Daily tests |
| 10 11 12 | 5 | Determine the cost of production | Determine the production costs of the stage in the event of production under operation at the beginning of the period with different completion rates for the cost elements | Theoretical + practical | Daily tests |
| 13 14 15 | 5 | Study production lists | Study the equivalent production lists and the stage production evaluation list using the average cost method | Theoretical + practical | Daily tests |

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| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

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| 12 | Curriculum development plan | |
| | <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

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

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| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Uniform Accounting System 2 (ACT 208) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 5 hours per week (75 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | How to keep system records and entry transactions according to the unified accounting system |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Knowledge of loans granted. | |
| A-2 | Knowledge of financial investments. | |
| B - The program's marathi goals | | |
| B-1 | The ability to process various receivable and various credit accounts, including revenues .due and received in advance | |
| Teaching and learning methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Intellectual questions | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | | |
| D-1 | The ability to use accounting treatments according to the accounting system in practical life. | |

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|-------------|------------------|--|---|-------------------------|--------------------------|
| 1 | 5 | Loans granted | Loans granted | Theoretical + practical | Daily tests |
| 2 | 5 | Loans received | Loans received | Theoretical + practical | Daily tests |
| 3 | 5 | Financial investments | Financial investments | Theoretical + practical | Daily tests |
| 4 | 5 | Financial investments | Financial investments | Theoretical + practical | Daily tests |
| 5 | 5 | Accounts receivable | Miscellaneous debit and credit accounts, including revenues due and received in advance | Theoretical + practical | Daily tests |
| 6 | 5 | Expenses accrued and received in advance | Expenses accrued and received in advance | Theoretical + practical | Daily tests |
| 7 | 5 | Compensation requests for cash and inventory differences | Compensation requests for cash and inventory differences | Theoretical + practical | Daily tests |
| 8 | 5 | Advances and cash | Advances and cash | Theoretical + practical | Daily tests |
| 9 | 5 | Capital and reserves | Capital and reserves | Theoretical + practical | Daily tests |
| 10 | 5 | Accumulated impairment allowance | Accumulated impairment allowance, allowance for doubtful debts | Theoretical + practical | Daily tests |

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|----------|---|--|--|-------------------------|-------------|
| 11 | 5 | Salaries and wages accounts | Salaries and wages accounts and everything related to them | Theoretical + practical | Daily tests |
| 12 | 5 | Salaries and wages accounts | Salaries and wages accounts and everything related to them | Theoretical + practical | Daily tests |
| 13 | 5 | Finished and incomplete production inventory | Inventory of finished and incomplete production, work in progress, and inventory of goods for the purpose of sale at the beginning and end of the period | Theoretical + practical | Daily tests |
| 14 15 | 5 | Final accounts and balance sheet | Final accounts and general budget under the unified accounting system | Theoretical + practical | Daily tests |

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| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

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|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Introducing the student to the principles, rules, and purpose of auditing, and introducing the laws and regulations that regulate the auditor's access.

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|---|---|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Auditing 2 (ACT 209) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 3 hours per week (45 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Work to enable the student to practice the auditing process using various means of proof and elements of the financial position. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Definition of audit program. | |
| A-2 | Get to know the worksheets. | |
| A-3 | Auditor's report. | |
| B - The program's marathi goals | | |
| B-1 | .Preparing the auditor's report | |
| Teaching and learning methods ((Theoretical lectures/discussions)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | Brainstorming | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |
| D- General and qualifying transferred skills (other skills related to employability and | | |

personal development)

| | |
|------------|--|
| D-1 | The ability to work as an auditor in the labor market. |
| D-2 | |

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|---------------|------------------|-----------------------------------|---|-------------------------|--------------------------|
| 1 2 | 3 | Audit program | Auditing program, its definition, types, advantages and disadvantages, how to prepare the program | Theoretical + practical | Daily tests |
| 3 | 3 | Auditor's notes | Practical cases about audit programs | Theoretical + practical | Daily tests |
| 4 5 | 3 | Auditor's report | Working papers, current and current files, audit signals, auditor's notes | Theoretical + practical | Daily tests |
| 6 7 | 3 | Internal control system | Auditor's report, its types. | Theoretical + practical | Daily tests |
| 8 | 3 | Auditing cash operations | Applications about auditor report forms | Theoretical + practical | Daily tests |
| 9 10 11 | 3 | Practical applications | Cash operations | Theoretical + practical | Daily tests |
| 12 13 | 3 | Auditing purchases and sales | Internal control system for cash operations, cash receipts, and cash payments. | Theoretical + practical | Daily tests |
| 14 15 | 3 | Electronic accounting system | Auditing cash operations, auditing fund accounts, auditing bank accounts (bank) | Theoretical + practical | Daily tests |

Infrastructure

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| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the |

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| | | institute library. |
| * | electronic references, websites | The Internet |

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|---|-----------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Inter-business training experiential. The fallen system of business. Business in Commercial Commercial Law.

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|--|--|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Commercial Law (ACT 210) |
| 4 | Available attendance forms | Optional |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 3 hours per week (45 hours). |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | A historical introduction to commercial law and the sources of commercial law. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Introduction to commercial papers. Establishing a commercial transfer - substantive and formal conditions. | |
| A-2 | Scope of commercial law: A. Objectivist theory. B. Personal theory. | |
| B - The program's marathi goals | | |
| B-1 | The ability to deal with commercial papers in accordance with commercial law | |
| Teaching and learning methods ((Theoretical lectures/discussions)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Intellectual questions | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |
| D- General and qualifying transferred skills (other skills related to employability and personal development) | | |
| D-1 | The ability to deal according to commercial law in practical life. | |

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|-------------|------------------|-----------------------------------|--|-------------------------|--------------------------|
| 1 | 3 | History of commercial law | A historical introduction to commercial law. Sources of commercial law. | Theoretical + practical | Daily tests |
| 2 | 3 | Scope of commercial law | Scope of commercial law: | Theoretical + practical | Daily tests |
| 3 | 3 | Commercial and civil work | a. Objectivist theory. | Theoretical + practical | Daily tests |
| 4 | 3 | Merchant | B. Personal theory. | Theoretical + practical | Daily tests |
| 5 6 | 3 | Merchant duties | Distinguishing between commercial work and civil work. The legal system for commercial work. Business in commercial law. | Theoretical + practical | Daily tests |
| 7 | 3 | Commercial contract forms | Merchant - his definition - conditions for a person to acquire the status of a merchant. | Theoretical + practical | Daily tests |
| 8 | 3 | Insurance contract | Merchant duties: | Theoretical + practical | Daily tests |
| 9 | 3 | The contract of sale | a. Registration in the commercial registry. | Theoretical + practical | Daily tests |
| 10 | 3 | Commercial papers | B. Take the shop. | Theoretical + practical | Daily tests |
| 11 | 3 | Commercial transfer data | C. Daily bookkeeping. | Theoretical + practical | Daily tests |

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|----|---|---------------------------------|---------------------------------------|-------------------------|-------------|
| 12 | 3 | Commercial transfer copy | Dr.. Refrain from unfair competition. | Theoretical + practical | Daily tests |
| 13 | 3 | Commercial transfer endorsement | e. Take the shop. | Theoretical + practical | Daily tests |
| 14 | 3 | Power of attorney | Examples of commercial contracts: | Theoretical + practical | Daily tests |
| 15 | 3 | Accepting commercial transfer | a . Contract of carriage. | Theoretical + practical | Daily tests |

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| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

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|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Providing the student with comprehensive information about the general rules and foundations of private sector companies, as well as learning about final accounts, distribution of profits, joining and separation of partners, as well as liquidation of companies.

| | | |
|---|--|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Corporations Accounting (ACT 211) |
| 4 | Available attendance forms | Optional |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 3 hours per week (45 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Identify the accounting treatments in joint-stock companies and the legal conditions for their establishment |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Knowledge of the formation of joint stock companies - paying the value of the shares in one payment. | |
| A-2 | Learn about the treatment of issuance expenses and establishment expenses | |
| B - The program's marathi goals | | |
| B-1 | The student performs accounting work in private sector companies | |
| B-2 | Liquidation of a joint-stock company in several ways. | |
| Teaching and learning methods ((Theoretical lectures/discussions)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Intellectual questions | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |

Evaluation methods

((Oral exams / written exams / observation / student cumulative record))

D- General and qualifying transferred skills (other skills related to employability and personal development)

D-1 Working in joint stock companies.

D-2

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|---------------|-----------|--------------------------------------|---|-------------------------|-------------------|
| 1 | 3 | Joint stock companies | Joint stock companies - legal conditions for their establishment. | Theoretical + practical | Daily tests |
| 2 3 | 3 | Formation of the joint stock company | Formation of joint-stock companies - paying the value of the shares in one payment. | Theoretical + practical | Daily tests |
| 4 5 | 3 | Payment of the value of the shares | Paying the value of the shares in installments | Theoretical + practical | Daily tests |
| 6 7 8 | 3 | Expense processing | .Processing issuance expenses and establishment expenses | Theoretical + practical | Daily tests |
| 9 10 11 | 3 | Late payment | Delay in paying stock installments | Theoretical + practical | Daily tests |
| 13 | 3 | Capital increase | Increasing the capital of joint-stock companies by issuing new shares. | Theoretical + practical | Daily tests |
| 14 | 3 | Capital increase | Increasing capital in joint-stock companies through capitalization of profits | Theoretical + practical | Daily tests |
| 15 | 3 | Capital reduction | Reducing capital in joint stock companies | Theoretical + practical | Daily tests |

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| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | | |
|-----------|---|--|
| 12 | Curriculum development plan | |
| | <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Providing the student with comprehensive information about the crimes of the Baath regime in accordance with the law of the Iraqi Criminal Court in 2005 AD, as it introduces the student to the concept of crime, its categories, and the international crimes for which the leaders and associates of the Baath regime were sentenced according to the law of the Supreme Iraqi Criminal Court.

| | | |
|---|---|---|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | The crimes of the Baath regime in Iraq (NTU 203) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | First trimester (15 weeks) |
| 6 | Number of study hours (total) | 2 hours per week (30 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Identifying the crimes of the Baath regime according to the Iraqi Supreme Criminal Court Law of 2005. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Knowledge of crimes and their types. | |
| A-2 | Identifying all types of Baath crimes. | |
| A-3 | Identify the types of crimes | |
| B - The program's marathi goals | | |
| B-1 | The student makes a judgment on the previous system by reviewing its history. | |
| B-2 | The student has sufficient insight into what happened during the previous period of rule. | |
| Teaching and learning methods ((Theoretical lectures/discussions)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Intellectual questions | |
| Teaching methods | | |

((Theoretical lectures / practical lectures))

Evaluation methods

((Oral exams / written exams / observation / student cumulative record))

D- General and qualifying transferred skills (other skills related to employability and personal development)

D-1 Working to preserve and respect human rights regardless of their values and beliefs, and staying away from extremism and violence due to differences in belief and doctrine.

D-2

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|------|-----------|---------------------------------------|---|--|-------------------|
| 1 | 2 | The concept of crimes and their types | The concept of crimes and their types | Theoretical lectures + presentation on smart screens | Daily tests |
| 2 | 2 | Definition of crime | Definition of crime | Theoretical lectures + presentation on smart screens | Daily tests |
| 3 | 2 | Crime departments | Crime sections, Baath crimes | Theoretical lectures + presentation on smart screens | Daily tests |
| 4 | 2 | Types of international crimes | Types of international crimes: Decisions issued by the Supreme Criminal Court | Theoretical lectures + presentation on smart screens | Daily tests |
| 5 | 2 | Psychological and social crimes | Psychological and social crimes and their effects | Theoretical lectures + presentation on smart screens | Daily tests |
| 6 | 2 | Mechanisms of psychological crimes | Psychological crimes, mechanisms of psychological crimes, effects of psychological crimes | Theoretical lectures + presentation on smart screens | Daily tests |

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|----|---|---|--|--|-------------|
| 7 | 2 | Social crimes | Social crimes, militarization of society. The Baathist regime is successful in religion | Theoretical lectures + presentation on smart screens | Daily tests |
| 8 | 2 | Violations of Iraqi laws | Violations of Iraqi laws. Pictures of human rights violations and crimes of power | Theoretical lectures + presentation on smart screens | Daily tests |
| 9 | 2 | Intra-criminal crimes | Environmental crimes of the Baath regime in Iraq | Theoretical lectures + presentation on smart screens | Daily tests |
| 10 | 2 | Military pollution | Military and radioactive contamination and mine explosions | Theoretical lectures + presentation on smart screens | Daily tests |
| 11 | 2 | Destruction of cities and villages | Destruction of cities and villages | Theoretical lectures + presentation on smart screens | Daily tests |
| 12 | 2 | Drying the marshes | Drying the marshes. | Theoretical lectures + presentation on smart screens | Daily tests |
| 13 | 2 | Destroying orchards and palm trees | Destroying orchards and palm trees | Theoretical lectures + presentation on smart screens | Daily tests |
| 14 | 2 | Jaam mass graves | Mass grave crimes. The cemeteries of the genocide committed by the Baathist regime in Iraq | Theoretical lectures + presentation on smart screens | Daily tests |
| 15 | 2 | Chronological classification of genocide graves | Chronological classification of genocide graves in Iraq for the period from 1963-2003 | Theoretical lectures + presentation on smart screens | Daily tests |

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| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the |

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| | | institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

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|---|-----------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |

curriculum description form

Teaching the student how to preserve the classical language, staying away from colloquialism, and helping the student to write free of spelling and correspondence errors by adjusting the rules of the Arabic language.

| | | |
|---|--|--|
| 1 | Educational institution | Northern Technical University / Technical Institute Aldour |
| 2 | Scientific department/center | Accounting techniques |
| 3 | curriculum name and code | Arabic Language (NTU 202) |
| 4 | Available attendance forms | Mandatory |
| 5 | Semester/year | Second trimester (15 weeks) |
| 6 | Number of study hours (total) | 2 hours per week (30 hours) |
| 7 | Date the description was prepared | 4/3/2024 |
| 8 | curriculum objectives | Teaching the student to use the Arabic language in administrative correspondence, and developing his skills in this field. |
| 9 | curriculum outcomes and teaching, learning and evaluation methods | |
| A-Cognitive objectives | | |
| A-1 | Teaching the student how to preserve the classical language | |
| B - The program's marathi goals | | |
| B-1 | Learn how to write in official correspondence in a manner free of spelling errors by .adjusting the rules of the Arabic language | |
| Teaching and learning methods ((Theoretical lectures/discussions)) | | |
| Evaluation methods ((Oral exams/written exams/weekly reports/daily attendance/semester and final exams)) | | |
| C - emotional and value goals | | |
| C-1 | .Intellectual questions. | |
| C-2 | | |
| C-3 | | |
| C-4 | | |
| Teaching methods ((Theoretical lectures / practical lectures)) | | |
| Evaluation methods ((Oral exams / written exams / observation / student cumulative record)) | | |

D- General and qualifying transferred skills (other skills related to employability and personal development)

D-1

Improving his ability to communicate in Arabic and avoiding mistakes.

D-2

.10 curriculum structure

| Week | Time (H.) | Required Learning Outcomes | Topic Name | Education Method | Evaluation Method |
|-------------|------------------|--------------------------------------|--|-------------------------|--------------------------|
| 1 | | The subject and the predicate | The subject and the predicate | Theoretical + practical | Daily tests |
| 2 | | The verb, the subject and the object | The verb, the subject and the object | Theoretical + practical | Daily tests |
| 3 | | Intransitive and transitive verb | Intransitive and transitive verb | Theoretical + practical | Daily tests |
| 4 | | Pronouns | Pronouns | Theoretical + practical | Daily tests |
| 5 | | Parsing marks | Original and secondary grammatical signs | Theoretical + practical | Daily tests |
| 6 | | The five actions | The five actions | Theoretical + practical | Daily tests |
| 7 | | Conjunctions | Conjunctions and their meanings | Theoretical + practical | Daily tests |
| 8 9 | | The hamza | The connecting and severing link | Theoretical + practical | Daily tests |
| 10 | | Extra characters | Extra characters | Theoretical + practical | Daily tests |
| 11 | | Nun and Tanween | Nun and Tanween | Theoretical + practical | Daily tests |

| | | | | |
|----------|-----------------------------------|---|-------------------------|-------------|
| 12 13 | Administrative discourse | Administrative discourse | Theoretical + practical | Daily tests |
| 14 15 | The most common linguistic errors | The most common linguistic errors in official books | Theoretical + practical | Daily tests |

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| 11 | Infrastructure | |
| * | The required textbooks | are available in the department and the institute library free of charge |
| * | The main references (main) | are available in the free section and the institute library. |
| * | electronic references, websites | The Internet |

| | |
|---|------------------------------------|
| 12 | Curriculum development plan |
| <ul style="list-style-type: none"> • Creating appropriate curricula with the labor market • Holding scientific seminars and conferences aimed at updating school curricula • Follow up on scientific developments in the field of specialization | |