

**Ministry of Higher Education & Scientific Research
Supervision and Scientific Evaluation Directorate
Quality Assurance and Academic Accreditation
International Accreditation Dept.**



Guide to Course Descriptions and Academic Programs for 2024

Academic Program Specification Form for The Academic Year 2024

University: Northern Technical University

Faculty/Institute: Al-dour Technical Institute

Department: Accounting techniques

Name of the academic or professional program: Technical diploma in Accounting

Name of the final certificate: Technical diploma in Accounting

Academic system: Curriculum system

File preparation date: ٢٠٢٥/١/٢٨

File filling date: ٢٠٢٥/١/٢٨

Signature



The name of the head of the department
Affairs

Assist lecturer. Bassam Ali Khald

Signature



Dean's Assistant For Scientific

Assist. Prof. Dr. Hanan Shahb Ahmad

Check the file by

Quality Assurance and University Performance Division

Name of the director of the Quality Assurance and University Performance
Division:

Signature



Lec. Hayder Ali Mohssn



Dean's endorsement

Assist. Prof. Dr. Maha Elttayef Jasim

1-Program vision:

The student's knowledge and understanding of the general rules, foundations and principles of accounting, as well as the procedures for disbursement, receipt, organization and the foundations of internal control of financial activities in government institutions and units.

2-Program message:

Delivering the scientific material that the student must receive in accordance with the instructions mentioned in the special skills item in the required educational outcomes and methods of teaching, learning and evaluation.

3- Program objectives

The program aims to qualify graduates with the necessary knowledge and skills in the field of accounting and auditing who are able to bear responsibility for the burdens of the profession as accountants or auditors in various business sectors based on the needs of society.

4-Program accreditation:

nothing

5-Other external influences:

nothing

6-Program structure:

Program Structure	Number of Courses	Study Unit	Percentage	Notes *
University requirements	11	20	55%	9 Essential 2 optional
Institute requirements	5	16	31%	5 Essential
Department requirements	19	73	26%	15 Essential 4 optional
summer training	/	completed	-----	
Other	/	There isn't any		

7- Program description

Year/level	Course or course code	Name of the course or course	Hours	Note
2024-2025/ first	NTU 100	Democracy human rights	۲	
	NTU 10۱	English language	۲	
	NTU 10۲	Computer	۲	
	NTU 10۳	Arabic	۲	
	NTU 10۴	Sports (optional)	۲	
	NTU 10۵	French language (optional)	۲	
	TIDO100	Statistics	۳	
	TIDO101	Management principles	۳	
	TIDO102	Economy	۳	
	ACT100	Financial Accounting 1	۵	
	ACT101	Government Accounting 1	۵	
	ACT102	Financial Accounting 2	۵	
	ACT103	Government accounting 2	۵	
	ACT104	Accounting readings	۳	
	ACT105	Oil and insurance accounting (optional)	۳	
	ACT106	Tax accounting (optional)	۳	

2024-2025 / 2ed	NTU200	English language	٢	
	NTU201	Computer	٢	
	NTU202	Arabic	٢	
	NTU203	The crimes of the Baath regime in Iraq	٢	
	NTU204	Professional ethics	٢	
	TIDO 200	E-business management	٤	
	TIDO201	Research project	٣	
	ACT200	Intermediate accounting 1	٥	
	ACT201	Accounting for private companies	٣	
	ACT202	Unified accounting system 1	٥	
	ACT203	Cost accounting 1	٥	
	ACT204	Auditing 1	٣	
	ACT205	Bank accounting	٥	
	ACT206	Intermediate accounting 2	٥	
	ACT207	Cost accounting 2	٥	
	ACT208	Unified accounting system 2	٥	
	ACT209	Auditing 2	٣	

	ACT210	Commercial law (Optional)	۳	
	ACT211	Accounting for financial companies (optional)	۳	

8- Expected learning outcomes of the programme

Knowledge:

- 1- Learn the general foundations and concepts of the accounting system, how to prove record transactions, keep records, and prepare final accounts.
2. Learn computer application skills and use them in the field of specialization.
- 3- Knowing and understanding the types of accounting books used and the conditions that must be met in the books.
- 4- Introducing the student to government accounting and its types.
- 5- Dealing with accounting errors and how to correct them.
- 6- Introducing the student to English terminology in the field of accounting and within the specialization.

Skills

- 1-Skills in working with a calculator and using its ready-made applications and Internet principles.
- 2- The ability to keep accounting records and extract financial results from them.
- 3- 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, and others.
- 4- The student qualifies to pass recruitment interviews.

Value

- 1- The student's ability after graduation to carry out accounting work.
- 2- Carrying out his duties at the work site using a computer.
- 3- Carrying out the record processing of accounts under the decentralized system in government units.
- 4- Make the student proficient in the English language in his field of work.

9-Teaching and learning strategies

(Theoretical lectures / practical lectures)

10-Evaluation methods

Daily, monthly and final tests, submitting weekly reports

11-The teaching staff						
Faculty members						
Academic rank	specialization		Special requirements /skills (if any)		preparation of the teaching staff	
	general	Specialized			lecture r	staff
Ass.prof	business management	business management				staff
Lecturer. doctor	business management	Strategic management				staff
lecturer	accounting	accounting				staff
Ass. lecturer	business management	business management				staff
Ass. lecturer	accounting	accounting				staff
Ass. lecturer	accounting	Accounting				staff
Ass. lecturer	accounting	accounting				staff
Ass. lecturer	accounting	Accounting				staff
Ass. lecturer	accounting	accounting				staff
Ass. lecturer	accounting	accounting				staff
Ass. lecturer	accounting	accounting				a contract

Professional development
Orienting new faculty members
Professional development
Professional development for faculty members

1٢-Acceptance criterion
- The student's admission criterion is determined according to the central admission plan within the plan of the Ministry and the student's preparatory branch, his grade point average and his desire. After that, the student is interviewed in a special interview at the institute

13- The most important sources of information about the program
<ul style="list-style-type: none">-External sources (the Internet)- Scientific research and its latest developments-Methodological books

14-Program development plan
<ul style="list-style-type: none">- Developing curricula that are compatible with the labor market- Holding scientific seminars and conferences aimed at updating school curricula- Follow up on scientific developments in the field of specialization.

Study plan for the year (2024-2025) according to the curriculum system

Accounting Technologies / First Level

Code	Path	UNIT	Hours		Course name		Requirement Type
			P	TH	English Language	Arabic Language	
NTU 100	.	2	0	2	Democracy and Human Rights	ديمقراطية وحقوق الانسان	University
NTU 10 ^١	.	2	0	2	English language	اللغة الإنكليزية	
NTU 10 ^٢	.	2	1	1	Computer	الحاسوب	
NTU 10 ^٣	.	2	0	2	Arabic language	اللغة العربية	
NTU 10 ^٤	.	2	1	1	Physical Activity	الرياضة (اختياري)	
NTU 10 ^٥	.	2	0	2	French Language	اللغة الفرنسية (اختياري)	
		10			Total university units required		
TIDO100	.	٣	2	١	Statistics	الإحصاء	Institute
TIDO101	.	٣	2	١	Management principles	مبادئ الإدارة	
TIDO102	.	٣	٢	١	Economy	الاقتصاد	
		٩			Total Required Institute Units		
ACT100	.	٥	٤	١	Financial Accounting 1	المحاسبة المالية ١	Department
ACT101	.	٥	٤	١	Government Accounting 1	المحاسبة الحكومية ١	
ACT102	.	٥	٤	١	Financial Accounting 2	المحاسبة المالية ٢	
ACT103	.	٥	٤	١	Government accounting 2	المحاسبة الحكومية ٢	
ACT104	.	٣	٢	١	Accounting readings	قراءات محاسبية	
ACT105	.	٣	٢	١	Oil and insurance accounting (optional)	محاسبة نفط وتأمين (اختياري)	
ACT106	.	٣	٢	١	Tax accounting (optional)	محاسبة ضريبية (اختياري)	
			٣٠		Total Required department units		
		٥٠			Total units of the First level		

Study plan for the year (2024-2025) according to the curriculum system

Northern Technical University / Technical Institute Al-Dur /

Department of Accounting Technologies / Second Level

Code		UNIT	Hours		Course name		Requirement type
			P	TH	English Language	Arabic Language	
NTU200	.	2	0	2	English language	اللغة الانكليزية	University
NTU201	.	2	1	1	Computer	الحاسوب	
NTU202	.	2	٠	2	Arabic language	اللغة العربية	
NTU 203	.	2	٠	2	Crimes of the Baath regime in Iraq	جرائم نظام البعث في العراق	
NTU 204	.	2	٠	2	Professional Ethics	اخلاقيات المهنة	
		10			Total university units required		
TIDO 200	.	٤	٢	٢	E-business management	ادارة الاعمال الالكترونية	Institute
TIDO201		٣	٢	١	Research project	مشروع البحث	
		7			Total required institute Requirements Units		
ACT200	-	٥	٤	١	Intermediate accounting 1	المحاسبة المتوسطة ١	Department
ACT201	.	٣	٢	١	Accounting for private companies	محاسبة شركات الأشخاص	
ACT202	.	٥	٤	١	Unified accounting system 1	النظام المحاسبي الموحد ١	
ACT203	.	٥	٤	١	Cost accounting 1	محاسبة الكلفة ١	
ACT204	.	٣	٢	١	Auditing 1	التدقيق ١	
ACT205	-	٥	٤	١	Bank accounting	المحاسبة المصرفية	
ACT206	-	٥	٤	١	Intermediate accounting 2	المحاسبة المتوسطة ٢	
ACT207	-	٥	٤	١	Cost accounting 2	محاسبة الكلفة ٢	

ACT208	.	٥	٤	١	Unified accounting system 2	النظام المحاسبي الموحد ٢	
ACT209	-	٣	٢	١	Auditing 2	التدقيق ٢	

Program skills chart

ACT210	-	٣	-	٣	Commercial law (Optional)	قانون تجاري (اختياري)	
ACT211	-	٣	٢	١	Accounting for financial companies (optional)	محاسبة شركات الاموال (اختياري)	
		47			Total units of the second level /department		
		67			Total units of the second level		

Learning outcomes required from the program															
values				skills				Knowledge				Essential or optional	Course name	Course code	Year/level
C4	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1				
		/			/				/			Essential	Democracy human rights	NTU 100	2024- 2025/ 1 st .
		/					/			/		Essential	English language	NTU 101	
		/					/	/			/	Essential	Computer	NTU 102	
		/					/				/	Essential	Arabic	NTU 103	
		/					/				/	optional	Sports (optional)	NTU 104	
												optional	French language (optional)	NTU 105	
			/				/				/	Essential	Statistics	TIDO100	
			/				/				/	Essential	Management principles	TIDO101	
		/				/					/	Essential	Economy	TIDO102	
			/				/				/	Essential	Financial Accounting 1	ACT100	
			/				/				/	Essential	Government Accounting 1	ACT101	
			/				/				/	Essential	Financial Accounting 2	ACT102	
			/				/				/	Essential	Government accounting 2	ACT103	
			/				/				/	Essential	Accounting readings	ACT104	
			/				/				/	optional	Oil and insurance accounting	ACT105	
			/				/				/	optional	Tax accounting	ACT106	
Learning outcomes required from the program															
values				skills				Knowledge				Essential or optional	Course name	Course code	Year/level
C4	C3	C2	C1	B4	B3	B2	B1	A4	A3	A2	A1				
		/			/				/			Essential	English language	NTU200	2024- 2025/ 2 ^{ed} .
		/					/			/		Essential	Computer	NTU201	
		/					/	/			/	Essential	Arabic	NTU202	

		/				/				/	Essential	The crimes of the Baath regime in Iraq	NTU203	
		/				/				/	optional	Professional ethics	NTU204	
											optional	E-business management	TIDO 200	
			/			/				/	Essential	Research project	TIDO201	
			/			/				/	Essential	Intermediate accounting 1	ACT200	
		/				/				/	Essential	Accounting for private companies	ACT201	
			/			/				/	Essential	Unified accounting system 1	ACT202	
			/			/				/	Essential	Cost accounting 1	ACT203	
			/			/				/	Essential	Auditing 1	ACT204	
			/			/				/	Essential	Bank accounting	ACT205	
			/			/				/	Essential	Intermediate accounting 2	ACT206	
			/			/				/	Essential	Cost accounting 2	ACT207	
			/			/				/	Essential	Unified accounting system 2	ACT208	
			/			/				/	Essential	Auditing 2	ACT209	

		/				/				/	Option al	Commerci al law	ACT210	
	/				/					/	Option al	Accountin g for financial companies	ACT211	

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	28/01/2025
8	curriculum objectives	-The student learns about the principles and values of human rights, introduces them, and educates generations to respect and adhere to them. -Learn about public freedoms, what these freedoms are in their details, and the relationship between them and .democracy
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

.١٠ 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	28/01/2025
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	

.١٠ curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٢	theoretical	Unit one :hello Am/are/is, my/your This is with practice in work	Knowledge	Tests and reports
٢	٢	theoretical	Unit two :your world He/she /they, his/her Questions	Knowledge	Tests and reports
٣	٢	theoretical	Unit three: all about	Knowledge	Tests and reports
٤	٢	theoretical	Unit four:family and friends Possessive adjectives Possessive's Has/have Adjective+ noun	Knowledge	Tests and reports
٥	٢	theoretical	Unit Five :the way I live Present simple I/you /we /they A and an Adjective + noun	Knowledge	Tests and reports
٦	٢	theoretical	Unit six : every day Present simple he/she Questions and negatives Adverbs of frequency	Knowledge	Tests and reports
٧	٢	theoretical	Unit seven :my favorites Question words Pronouns This and that	Knowledge	Tests and reports
٨	٢	theoretical	Unit eight :where I live Prepositions. There is /are	Knowledge	Tests and reports

٩	٢	theoretical	Unit nine :times past Was /were born Past simple - irregular verbs	Knowledge	Tests and reports
١٠	٢	theoretical	Unit ten: we had a great time! Past simple -regular & irregular Question Negatives Ago	Knowledge	Tests and reports
١١	٢	theoretical	Unit eleven :Can /can't Adverbs Requests I can do that	Knowledge	Tests and reports
١٢	٢	theoretical	Unit twelve: please I'd like... Some and any Like and would like and thank you	Knowledge	Tests and reports
١٣	٢	theoretical	Unit thirteen: here and now Present continuous Present simple & present continuous	Knowledge	Tests and reports
١٤	٢	theoretical	Unit fourteen: it's time to go! Future plans Revision writing email and informant letter	Knowledge	Tests and reports
١٥	٢	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	28/01/2025
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	

.١٠ curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1, 2	٣	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	٣	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
٤	٣	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		
۵	۳	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
۶	۳	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
۷	۳	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	۳	Practical + theoretical	Recycle Bin (delete, restore and empty the basket) / my document icon	Knowledge and practical application	Tests and reports
10 , 11	۳	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	۳	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	۳	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	۳	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	۳	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
۴	۳	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
۵	۳	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		
٦	٣	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
٧	٣	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	٣	Practical + theoretical	Recycle Bin (delete, restore and empty the basket) / my document icon	Knowledge and practical application	Tests and reports
10, 11	٣	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	٣	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	٣	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	28/01/2025
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	

. १ • curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
1, 2	३	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	३	Practical + theoretical	New / Open a stock file / Close the document / Save a new document / Save an existing document /	Knowledge and practical application	Tests and reports

			Preview before printing / Close the document / Finish Word		
٤	٣	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 / 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	Knowledge and practical application	Tests and reports
٥	٣	Practical + theoretical	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	Knowledge and practical application	Tests and reports
٦	٣	Practical + theoretical	Header and footer: Header / footer / page number Text: text box / decorative text word art / signature line / date and time / object / equation / symbol.	Knowledge and practical application	Tests and reports
٧	٣	Practical + theoretical	Features: themes / colors / .fonts / effects	Knowledge and practical application	Tests and reports

8, 9	۳	Practical theoretical	+	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	Knowledge and practical application	Tests and reports
10 , 11	۳	Practical theoretical	+	able of Contents / Add Text / Update Table Footnotes: Insert a footnote / Insert an endnote / Next footnote / Show notes References and citation: Insert a citation / Manage sources / Style Captions: Insert a caption Index: Insert an index / Mark the entry / Update the index	Knowledge and practical application	Tests and reports
12, 13	۳	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/Previou	Knowledge and practical application	Tests and reports

			s/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		
14 , 15	۳	Practical theoretical +	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 /	Knowledge and practical application	Tests and reports

			Copying text and images to any application / Downloading files from the Internet / Preparing for printing / printing		
1, 2	۳	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	۳	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
۴	۳	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
۵	۳	Practical + theoretical	Minimize and enlarge the window / permanently close / temporarily close / move the window /	Knowledge and practical application	Tests and reports

				control the window size / ways to run applications and programs		
٦	٣	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
٧	٣	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	٣	Practical theoretical	+	Recycle Bin (delete, restore and empty the basket) / my document icon	Knowledge and practical application	Tests and reports
10, 11	٣	Practical theoretical	+	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	٣	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	٣	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	Knowledge and practical application	Tests and reports

			crimes / theft / hackers		
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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

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	28/01/2025
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

.١٠ curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٢	Practical	An introduction to linguistic errors - the tied and long ta'a and the open ta'a	Knowledge	Tests and reports
٢	٢	Practical	Rules for writing the extended and reduced alif - the solar and lunar letters	Knowledge	Tests and reports
٣	٢	Practical	The opposite and the light	Knowledge	Tests and reports
٤	٢	Practical	Humza writing	Knowledge	Tests and reports
٥	٢	Practical	punctuation marks	Knowledge	Tests and reports
٦	٢	Practical	Noun and verb and differentiate between them	Knowledge	Tests and reports
٧	٢	Practical	reactants	Knowledge	Tests and reports
٨	٢	Practical	The number	Knowledge	Tests and reports
9, 10	٢	Practical	Common language errors applications	Knowledge	Tests and reports
١١	٢	Practical	Noon and Tanween - meanings of prepositions	Knowledge	Tests and reports
١٢	٢	Practical	Formal aspects of administrative discriculum	Knowledge	Tests and reports

13, 14	۲	Practical	Administrative discurriculum language	Knowledge	Tests and reports
۱۵	۲	Practical	Forms of administrative correspondence	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	28/01/2025
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	

.١٠ curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٢	Practical + theoretical	Sports definition, importance and types	Knowledge and practical application	Tests and reports
٢	٢	Practical + theoretical	Human body movement mechanism	Knowledge and practical application	Tests and reports
٣	٢	Practical + theoretical	Common sports injuries	Knowledge and practical application	Tests and reports
٤	٢	Practical + theoretical	Basic skills of the game of basketball	Knowledge and practical application	Tests and reports
٥	٢	Practical + theoretical	International law of the game of basketball	Knowledge and practical application	Tests and reports
٦	٢	Practical + theoretical	Basic skills of table tennis and its international law	Knowledge and practical application	Tests and reports
٧	٢	Practical + theoretical	Basic skills of volleyball and its international law	Knowledge and practical application	Tests and reports
٨	٢	Practical + theoretical	swimming sport	Knowledge and practical application	Tests and reports
٩	٢	Practical + theoretical	Basic skills of tennis and its international law	Knowledge and practical application	Tests and reports
١٠	٢	Practical + theoretical	Basic handball skills	Knowledge and practical application	Tests and reports
١١	٢	Practical + theoretical	International law of handball	Knowledge and practical application	Tests and reports

١٢	٢	Practical theoretical +	Arena and field games (types, international law of (the game	Knowledge and practical application	Tests and reports
١٣	٢	Practical theoretical +	Basic soccer skills	Knowledge and practical application	Tests and reports
١٤	٢	Practical theoretical +	Management of competitions and sports competitions	Knowledge and practical application	Tests and reports
١٥	٢	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	28/01/2025
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

.١٠ curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٣	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
٢	٣	Practical + theoretical	Create simple and double frequency tables	Knowledge and practical application	Tests and reports
٣	٣	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	٣	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	٣	Practical + theoretical	Measures of dispersion, range, interquartile deviation, standard deviation	Knowledge and practical application	Tests and reports
8 , 9 , 10	٣	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	۳	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	۳	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	۳	Practical + theoretical	Statistical tests (t-test, chi-square test	Knowledge and practical application	Tests and reports
۱	۳	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
۲	۳	Practical + theoretical	Create simple and double frequency tables	Knowledge and practical application	Tests and reports
۳	۳	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	۳	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	३	Practical + theoretical	Measures of dispersion, range, interquartile deviation, standard deviation	Knowledge and practical application	Tests and reports
8 , 9 ,10	३	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	३	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	३	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	३	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	28/01/2025
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))

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

١٠ curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٣	Practical + theoretical	An introduction to management (what it is, its nature, fields, contemporary challenges facing management).	Knowledge and practical application	Tests and reports
٢	٣	Practical + theoretical	The development of administrative thought - schools of thought (traditional - humanistic - contemporary.(	Knowledge and practical application	Tests and reports
٣	٣	Practical + theoretical	Environment (concept, sources, types, environmental factors affecting management.(	Knowledge and practical application	Tests and reports
٤	٣	Practical + theoretical	Planning (concept, importance, steps, types, obstacles, characteristics of .(effective planning	Knowledge and practical application	Tests and reports

٥	٣	Practical + theoretical	Decision making (concept, importance, steps, types, obstacles. (	Knowledge and practical application	Tests and reports
٦	٣	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
٧	٣	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
٨	٣	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
٩	٣	Practical + theoretical	Motivation (motivation and incentives, theories of motivation and incentives, .(types of incentives	Knowledge and practical application	Tests and reports
١٠	٣	Practical + theoretical	Leadership (concept, importance, difference between leader and manager, leadership styles and .(theories	Knowledge and practical application	Tests and reports
١١	٣	Practical + theoretical	Communication (concept, elements, types, factors affecting the communication .(process	Knowledge and practical application	Tests and reports
١٢	٣	Practical + theoretical	Control (concept, steps, tools and methods of control, .(types	Knowledge and practical application	Tests and reports
١٣	٣	Practical + theoretical	Organization functions (production management, marketing management, human resources management, financial .(management	Knowledge and practical application	Tests and reports
١٤	٣	Practical + theoretical	Business ethics (concept, importance, sources, .(entrances	Knowledge and practical application	Tests and reports

١٥	٣	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	28/01/2025
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	

١٠٠ curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٣	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
٢	٣	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
٣	٣	Practical + theoretical	Demand (price) elasticities and how to calculate them	Knowledge and practical application	Tests and reports
٤	٣	Practical + theoretical	Demand elasticities (internal and cross) and how to calculate them	Knowledge and practical application	Tests and reports
٥	٣	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

٦	٣	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
٧	٣	Practical + theoretical	Production, production concept, production function, production elements, law of diminishing returns.	Knowledge and practical application	Tests and reports
٨	٣	Practical + theoretical	Costs, concept of costs, types of costs, how costs are calculated	Knowledge and practical application	Tests and reports
٩	٣	Practical + theoretical	Revenues, the concept of revenues, types of revenues, how to calculate revenues	Knowledge and practical application	Tests and reports
١٠	٣	Practical + theoretical	Markets, market concept, functions and types	Knowledge and practical application	Tests and reports
١١	٣	Practical + theoretical	Money (types, functions	Knowledge and practical application	Tests and reports
١٢	٣	Practical + theoretical	The central bank (concept, functions, objectives	Knowledge and practical application	Tests and reports
١٣	٣	Practical + theoretical	Commercial banks (concept, functions, objectives	Knowledge and practical application	Tests and reports
١٤	٣	Practical + theoretical	Monetary policy (concept, means and tools, economic effects	Knowledge and practical application	Tests and reports
١٥	٣	Practical + theoretical	Fiscal policy (concept, means and tools, economic effects	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 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	28/01/2025
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	

.١٠ curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٥	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
٢	٥	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
٣	٥	Practical + theoretical	How to form capital - the budget as a basis for the theory of double entry - the debit account and the credit	Knowledge and practical application	Tests and reports

			account and how to come to know each of them - an explanation of the terms of the general budget.		
٤	•	Practical + theoretical	Journal - Journal planning - How to record in the journal according to the double entry theory - Types of double entry - Types of accounting entries - Dominant entry - Flexible entry - Various examples	Knowledge and practical application	Tests and reports
5 , 6	•	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
٧	•	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	•	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
١٠	•	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
١١	•	Practical + theoretical	Trial Balance - Trial Balance Planning - Types of Trial Balance	Knowledge and practical application	Tests and reports
١٢	•	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	.	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	
*	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 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	28/01/2025
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).

١٠ curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٥	Practical + theoretical	Definition of government accounting - the importance of government accounting - purposes of government accounting	Knowledge and practical application	Tests and reports
٢	٥	Practical + theoretical	Characteristics of government accounting - Features of government accounting - Scope of application of government accounting	Knowledge and practical application	Tests and reports
٣	٥	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
٤	٥	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
٥	٥	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
٦	٥	Practical + theoretical	Stages of budget preparation - budget preparation rules - the importance of commitment to budget	Knowledge and practical application	Tests and reports

			implementation		
٧	◦	Practical + theoretical	Types of budgets - an applied case on how to prepare and implement the budget -	Knowledge and practical application	Tests and reports
٨	◦	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
٩	◦	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
١٠	◦	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
١١	◦	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
١٢	◦	Practical + theoretical	Decentralized accounting system - definition - features of the system	Knowledge and practical application	Tests and reports
١٣	◦	Practical + theoretical	Elements of the decentralized system - Responsibilities of the accounting units under the decentralized system	Knowledge and practical application	Tests and reports
١٤	◦	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

١٥	•	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	28/01/2025
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

.١٠ curriculum structure					
Week	Hours	ILOs	Unit/Module or Topic Title	Teaching Method	Assessment Method
١	٥	Practical + theoretical	Commercial papers - bill of exchange - receipt notes - payment notes.	Knowledge and practical application	Tests and reports
٢	٥	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 dat ٢-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
٣	٥	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.		
٤	•	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	•	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
٧	•	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	•	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
١٠	•	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		
١١	•	Practical + theoretical	Fund inventory - handling shortage / deficit / excess / surplus / suspense account - examples and solution of exercises	Knowledge and practical application	Tests and reports
١٢	•	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	•	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	28/01/2025
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	

.١٠ curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٥	Practical + theoretical	Classification of budget accounts according to the accounting manual for budget accounts	Knowledge and practical application	Tests and reports
٢	٥	Practical + theoretical	Restrictive processing method under the decentralized system	Knowledge and practical application	Tests and reports
٣	٥	Practical + theoretical	Defining revenues - types of revenues according to the accounting guide for budget accounts	Knowledge and practical application	Tests and reports
٤	٥	Practical + theoretical	Practical exercises on the first section / revenues	Knowledge and practical application	Tests and reports
٥	٥	Practical + theoretical	Definition of expenses - types of expenses according to the accounting guide for budget accounts	Knowledge and practical application	Tests and reports
٦	٥	Practical + theoretical	Practical exercises on the second section / expenses	Knowledge and practical application	Tests and reports
7 , 8	٥	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	٥	Practical + theoretical	Practical exercises on financial and non-financial assets	Knowledge and practical application	Tests and reports

10	•	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	•	Practical + theoretical	Practical exercises on financial and regulatory liabilities	Knowledge and practical application	Tests and reports
12	•	Practical + theoretical	Transfer - financial powers - how to carry out the transfer process	Knowledge and practical application	Tests and reports
13	•	Practical + theoretical	Contracting - general conditions for contracting - technical and accounting aspects	Knowledge and practical application	Tests and reports
14	•	Practical + theoretical	Practical exercises on general contracting	Knowledge and practical application	Tests and reports
15	•	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	28/01/2025
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	

.١٠ curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٣	Practical + theoretical	Learn basic terms in accounting	Knowledge and practical application	Tests and reports
٢	٣	Practical + theoretical	Accounting definition , types of accounting	Knowledge and practical application	Tests and reports
٣	٣	Practical + theoretical	The recording process	Knowledge and practical application	Tests and reports
٤	٣	Practical + theoretical	The basic accounting equation	Knowledge and practical application	Tests and reports
٥	٣	Practical + theoretical	Accounting for merchandising operations	Knowledge and practical application	Tests and reports
٦	٣	Practical + theoretical	Reading in inventory & depreciation	Knowledge and practical application	Tests and reports
٧	٣	Practical + theoretical	Reading in accounting information system	Knowledge and practical application	Tests and reports
٨	٣	Practical + theoretical	Reading in trading account	Knowledge and practical application	Tests and reports
9	٣	Practical + theoretical	Reading in profit & loss topics	Knowledge and practical application	Tests and reports

10	۳	Practical + theoretical	The terms of assets, natural resources, and intangible assets	Knowledge and practical application	Tests and reports
11	۳	Practical + theoretical	Reading in financial position statements	Knowledge and practical application	Tests and reports
۱۲	۳	Practical + theoretical	Terms of cost accounting	Knowledge and practical application	Tests and reports
13	۳	Practical + theoretical	Reading in cost accounting	Knowledge and practical application	Tests and reports
14	۳	Practical + theoretical	Terms of auditing and internal control	Knowledge and practical application	Tests and reports
۱۵	۳	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	28/01/2025
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.

.١٠ curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٣	Practical + theoretical	Introduction to petroleum .accounting	Knowledge and practical application	Tests and reports
٢	٣	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
٣	٣	Practical + theoretical	Accounting for the costs of the excavation and preparation phase (development.(	Knowledge and practical application	Tests and reports
٤	٣	Practical + theoretical	Accounting for the revenues and costs of the .extraction stage	Knowledge and practical application	Tests and reports

٥	٣	Practical theoretical	+	Accounting treatment of the extinction of unprepared contracts.	Knowledge and practical application	Tests and reports
٦	٣	Practical theoretical	+	Accounting treatment for extinguishing productive .contracts	Knowledge and practical application	Tests and reports
٧	٣	Practical theoretical	+	Principles of joint cost distribution in petroleum .accounting	Knowledge and practical application	Tests and reports
٨	٣	Practical theoretical	+	Introduction to accounting in insurance companies, characteristics of the accounting system in .insurance companies	Knowledge and practical application	Tests and reports
9	٣	Practical theoretical	+	Operations for proving life insurance premiums due, and commission due .to agents	Knowledge and practical application	Tests and reports
10	٣	Practical theoretical	+	Operations for canceling .life insurance policies	Knowledge and practical application	Tests and reports
11	٣	Practical theoretical	+	Accounting treatments for the liquidation of life insurance policies, and accounting treatment for .compensation payments	Knowledge and practical application	Tests and reports
١٢	٣	Practical theoretical	+	Regular loans, and .automatic	Knowledge and practical application	Tests and reports
13	٣	Practical theoretical	+	Accounting treatments for .reinsurance	Knowledge and practical application	Tests and reports
14	٣	Practical theoretical	+	Formation of capital and .reserves	Knowledge and practical application	Tests and reports
١٥	٣	Practical theoretical	+	.Final Accounts	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

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	28/01/2025
8	curriculum objectives	The student performs accounting treatments according to tax accounting
9	curriculum outcomes and teaching, learning and evaluation methods	

١٠ curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٣	Practical + theoretical	Accounting for income tax.	Knowledge and practical application	Tests and reports
٢	٣	Practical + theoretical	Income subject to tax under Iraqi legislation.	Knowledge and practical application	Tests and reports
٣	٣	Practical + theoretical	Tax exemptions.	Knowledge and practical application	Tests and reports
٤	٣	Practical + theoretical	annual tax.	Knowledge and practical application	Tests and reports
٥	٣	Practical + theoretical	Corporate tax.	Knowledge and practical application	Tests and reports

٦	٣	Practical theoretical	+	Expenses are deductible.	Knowledge and practical application	Tests and reports
٧	٣	Practical theoretical	+	Dealing with tax losses.	Knowledge and practical application	Tests and reports
٨	٣	Practical theoretical	+	Tax examination.	Knowledge and practical application	Tests and reports
9	٣	Practical theoretical	+	Tax treatment of non-periodic revenues.	Knowledge and practical application	Tests and reports
10	٣	Practical theoretical	+	Accounting profit and tax profit.	Knowledge and practical application	Tests and reports
11	٣	Practical theoretical	+	real estate tax	Knowledge and practical application	Tests and reports
١٢	٣	Practical theoretical	+	Arsat tax.	Knowledge and practical application	Tests and reports
13	٣	Practical theoretical	+	Tax exemptions.	Knowledge and practical application	Tests and reports
14,15	٣	Practical theoretical	+	International accounting standards related to taxes.	Knowledge and practical application	Tests and reports

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
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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
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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.
D-2	

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	28/01/2025
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	

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 (),	Theoretical + practical	Daily tests

			accounting treatment for renewing a deposit with its interest, and accounting treatment for 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	Theoretical + practical	Daily tests

			.position statement		
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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 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	28/01/2025
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	

.١٠ 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	28/01/2025
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	

1. 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	28/01/2025
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.

.١٠ 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

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 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.

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	28/01/2025
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	

.١٠ 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 components of internal control systems.	Theoretical + practical	Daily tests
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

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 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	28/01/2025
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.

١٠ 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	Theoretical + practical	Daily tests

			in specific proportions.		
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

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

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	28/01/2025
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)	
D-1	Addressing problems at work using a scientific research method.
D-2	

1.1 curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٣	Teaching the student the principles of scientific research.	Teaching the student the principles of scientific research.	Theoretical + practical	Daily tests
٢ ٣	٣	Classification of scientific research	Classification of scientific research	Theoretical + practical	Daily tests
٤ ٥	٣	Ethics of scientific research	Ethics of scientific research	Theoretical + practical	Daily tests
٦ ٧	٣	Conditions for scientific research	Conditions for scientific research	Theoretical + practical	Daily tests
٨ ٩ ١٠	٣	Steps of scientific research	Steps of scientific research	Theoretical + practical	Daily tests
١١ ١٢	٣	Conditions for choosing the problem	Conditions for choosing the problem	Theoretical + practical	Daily tests
١٣	٣	Data collection tools and means	Data collection tools and means	Theoretical + practical	Daily tests

١٤	٣	Research samples	Research samples	Theoretical + practical	Daily tests
١٥	٣	Research sources and references	Research sources and references	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

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	28/01/2025
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.
D-2	

١٠ curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	2	Questions words	Unit one :getting to know you tenses Questions Questions words	Theoretical + practical	Daily tests
٢	2	Present simple	Unit two :the way we live Present tenses Present simple Present continuous Have /have got	Theoretical + practical	Daily tests
٣	2	Past simple	Unit three: it all went wrong Past tenses Past simple Past continuous	Theoretical + practical	Daily tests
٤	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
٥	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
٦	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
٧	2	For and since Tense revision	Unit seven :fame Present Perfect and For and since Tense revision	Theoretical + practical	Daily tests
٨	2	do's and don'ts	Unit eight: do's and don'ts Have(got) to Should must	Theoretical + practical	Daily tests

٩	2	what if ?	Unit nine: going Places Time and conditional clauses what if ?	Theoretical + practical	Daily tests
١٠	2	Verbs Patterns Infinitives	Unit ten: scared to death Verbs Patterns Infinitives What ,etc.+infin itive Something,etc.+infinitive	Theoretical + practical	Daily tests
١١	2	world passives	Unit eleven: Things that changed the world passives	Theoretical + practical	Daily tests
١٢	2	conditional might	Git t*utr" :dreams and realitY Second conditional might	Theoretical + practical	Daily tests
١٣	2	Present Perfect continuous	Unit thirt" :earning a living Present Perfect continuous Present Perfect simPle versus Continuous	Theoretical + practical	Daily tests
١٤	2	perfect and past perfect and clarification	Unit fourteen: familY ties Present perfect and past perfect and clarification Reported statements	Theoretical + practical	Daily tests
١٥	2		Unitfifteen : revision	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

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	28/01/2025
8	curriculum objectives	The student knows professional ethics, its applications in accounting work, and its role in the success of his work and life. The student acquires the skill of analyzing ethical phenomena in the work environment and can predict their effects and determine his position on them.
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	

١٠٠ curriculum structure

We ek	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١ ٢	2	Moral	Unit (1) – Ethics	Theoretical + practical	Daily tests
٣	2	Work and profession	The concept of ethics and its origin.	Theoretical + practical	Daily tests
٤	2	Professional ethics	General rules of ethics.	Theoretical + practical	Daily tests
٥ ٦	2	Values and professional ethics	Sources of ethics.	Theoretical + practical	Daily tests
٧ ٨	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
٩ ١٠	2	Means and methods of consolidating the values of professional ethics	The importance of ethics for the individual and society.	Theoretical + practical	Daily tests

۱۱ ۱۲ ۱۳ ۱۴ ۱۵	2	Professional ethics	Unit (2) – Work and profession	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 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	28/01/2025
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)	
D-1	
D-2	Applying the concept of electronic management in practical life.

١٠ curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١		The concept of electronic management	The concept of electronic management	Theoretical + practical	Daily tests
٢		Advantages and disadvantages of electronic management	Advantages and disadvantages of electronic management	Theoretical + practical	Daily tests
٣		Terminology about the concept of electronic management	Terminology about the concept of electronic management	Theoretical + practical	Daily tests
٤		Requirements for transitioning to electronic management	Requirements for transitioning to electronic management	Theoretical + practical	Daily tests
٥		Obstacles to the transition to electronic management	Obstacles to the transition to electronic management	Theoretical + practical	Daily tests
٦		Justifications for applying electronic management	Justifications for applying electronic management	Theoretical + practical	Daily tests

٧		Trends of transition to electronic management	Trends of transition to electronic management	Theoretical + practical	Daily tests
٨		Electronic management jobs	Electronic management jobs	Theoretical + practical	Daily tests
٩		Electronic organization	Electronic organization	Theoretical + practical	Daily tests
١٠		Electronic monitoring	Electronic monitoring	Theoretical + practical	Daily tests
١١		Stages of transformation towards electronic government	Stages of transformation towards electronic government	Theoretical + practical	Daily tests
١٢		E-learning concept and importance	E-learning concept and importance	Theoretical + practical	Daily tests
١٣		E-learning objectives	E-learning objectives	Theoretical + practical	Daily tests
١٤		E-learning application requirements	E-learning application requirements	Theoretical + practical	Daily tests
١٥		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

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	28/01/2025
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)		

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

١٠ curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	5	Depreciation of fixed assets	Depreciation of fixed assets, its causes, and basis for calculating it	Theoretical + practical	Daily tests
٢	5	Methods of calculating extinction	Methods of calculating extinction, and methods of recording extinction	Theoretical + practical	Daily tests
٣	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
٤	5	Selling fixed assets	Selling fixed assets	Theoretical + practical	Daily tests
٥	5	Replacing fixed assets	Replacing fixed assets.	Theoretical + practical	Daily tests
٦	5	Losses and profits from selling and replacing fixed assets	Losses and profits from selling and replacing fixed assets.	Theoretical + practical	Daily tests
٧	5	Investments	Types of investments and conditions.	Theoretical + practical	Daily tests
٨	5	Stocks	Shares bought, profits, sold, bonus shares.	Theoretical + practical	Daily tests
٩	5	Bonds	Bonds, their types, conditions, purchase at nominal value, purchase between interest periods.	Theoretical + practical	Daily tests

١٠	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
١١	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
١٢	5	Department accounts	Departmental accounts, their definition.	Theoretical + practical	Daily tests
١٣	5	Transfers	Transfers between departments	Theoretical + practical	Daily tests
١٤	5	Distribution of expenses between departments	Distribution of expenses between departments, required accounting records.	Theoretical + practical	Daily tests
١٥	5	General Review	General Review	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.

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	28/01/2025
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)		

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

١٠ curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١ ٢ ٣	٥	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
٤ ٥ ٦	٥	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
٧ ٨ ٩	٥	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
١٠ ١١ ١٢	٥	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
١٣ ١٤ ١٥	٥	Study production lists	Study the equivalent production lists and the stage production evaluation list using the average cost method	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 record treatments, keep their records, and prepare final accounts.

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	28/01/2025
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.
D-2	

. १० curriculum structure					
We ek	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
१	०	Loans granted	Loans granted	Theoretical + practical	Daily tests
२	०	Loans received	Loans received	Theoretical + practical	Daily tests

۳	◦	Financial investments	Financial investments	Theoretical + practical	Daily tests
۴	◦	Financial investments	Financial investments	Theoretical + practical	Daily tests
۵	◦	Accounts receivable	Miscellaneous debit and credit accounts, including revenues due and received in advance	Theoretical + practical	Daily tests
۶	◦	Expenses accrued and received in advance	Expenses accrued and received in advance	Theoretical + practical	Daily tests
۷	◦	Compensation requests for cash and inventory differences	Compensation requests for cash and inventory differences	Theoretical + practical	Daily tests
۸	◦	Advances and cash	Advances and cash	Theoretical + practical	Daily tests
۹	◦	Capital and reserves	Capital and reserves	Theoretical + practical	Daily tests
۱۰	◦	Accumulated impairment allowance	Accumulated impairment allowance, allowance for doubtful debts	Theoretical + practical	Daily tests
۱۱	◦	Salaries and wages accounts	Salaries and wages accounts and everything related to them	Theoretical + practical	Daily tests
۱۲	◦	Salaries and wages accounts	Salaries and wages accounts and everything related to them	Theoretical + practical	Daily tests
۱۳	◦	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

١٤ ١٥	٥	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

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.

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	28/01/2025
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	

. १ • curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
१ २	३	Audit program	Auditing program, its definition, types, advantages and disadvantages, how to prepare the program	Theoretical + practical	Daily tests
३	३	Auditor's notes	Practical cases about audit programs	Theoretical + practical	Daily tests
४ ५	३	Auditor's report	Working papers, current and current files, audit signals, auditor's notes	Theoretical + practical	Daily tests

٦ ٧	٣	Internal control system	Auditor's report, its types.	Theoretical + practical	Daily tests
٨	٣	Auditing cash operations	Applications about auditor report forms	Theoretical + practical	Daily tests
٩ ١٠ ١١	٣	Practical applications	Cash operations	Theoretical + practical	Daily tests
١٢ ١٣	٣	Auditing purchases and sales	Internal control system for cash operations, cash receipts, and cash payments.	Theoretical + practical	Daily tests
١٤ ١٥	٣	Electronic accounting system	Auditing cash operations, auditing fund accounts, auditing bank accounts (bank)	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

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

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	28/01/2025
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.
D-2	

١٠ curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٣	History of commercial law	A historical introduction to commercial law. Sources of commercial law.	Theoretical + practical	Daily tests
٢	٣	Scope of commercial law	Scope of commercial law:	Theoretical + practical	Daily tests
٣	٣	Commercial and civil work	a. Objectivist theory.	Theoretical + practical	Daily tests
٤	٣	Merchant	B. Personal theory.	Theoretical + practical	Daily tests
٥ ٦	٣	Merchant duties	Distinguishing between commercial work and civil work. The legal system for commercial work. Business in commercial law.	Theoretical + practical	Daily tests
٧	٣	Commercial contract forms	Merchant - his definition - conditions for a person to acquire the status of a merchant.	Theoretical + practical	Daily tests
٨	٣	Insurance contract	Merchant duties:	Theoretical + practical	Daily tests
٩	٣	The contract of sale	a. Registration in the commercial registry.	Theoretical + practical	Daily tests
١٠	٣	Commercial papers	B. Take the shop.	Theoretical + practical	Daily tests
١١	٣	Commercial transfer data	C. Daily bookkeeping.	Theoretical + practical	Daily tests

١٢	٣	Commercial transfer copy	Dr.. Refrain from unfair competition.	Theoretical + practical	Daily tests
١٣	٣	Commercial transfer endorsement	e. Take the shop.	Theoretical + practical	Daily tests
١٤	٣	Power of attorney	Examples of commercial contracts:	Theoretical + practical	Daily tests
١٥	٣	Accepting commercial transfer	a . Contract of carriage.	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

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	28/01/2025
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	

curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	٣	Joint stock companies	Joint stock companies - legal conditions for their establishment.	Theoretical + practical	Daily tests
٢ ٣	٣	Formation of the joint stock company	Formation of joint-stock companies - paying the value of the shares in one payment.	Theoretical + practical	Daily tests
٤ ٥	٣	Payment of the value of the shares	Paying the value of the shares in installments	Theoretical + practical	Daily tests
٦ ٧ ٨	٣	Expense processing	.Processing issuance expenses and establishment expenses	Theoretical + practical	Daily tests
٩ ١٠ ١١	٣	Late payment	Delay in paying stock installments	Theoretical + practical	Daily tests
١٣	٣	Capital increase	Increasing the capital of joint-stock companies by issuing new shares.	Theoretical + practical	Daily tests
١٤	٣	Capital increase	Increasing capital in joint-stock companies through capitalization of profits	Theoretical + practical	Daily tests
١٥	٣	Capital reduction	Reducing capital in joint stock companies	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

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	28/01/2025
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	

١٠ curriculum structure

Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١	2	The concept of crimes and their types	The concept of crimes and their types	Theoretical lectures + presentation on smart screens	Daily tests
٢	2	Definition of crime	Definition of crime	Theoretical lectures + presentation on smart screens	Daily tests
٣	2	Crime departments	Crime sections, Baath crimes	Theoretical lectures + presentation on smart screens	Daily tests
٤	2	Types of international crimes	Types of international crimes: Decisions issued by the Supreme Criminal Court	Theoretical lectures + presentation on smart screens	Daily tests
٥	2	Psychological and social crimes	Psychological and social crimes and their effects	Theoretical lectures + presentation on smart screens	Daily tests
٦	2	Mechanisms of psychological crimes	Psychological crimes, mechanisms of psychological crimes, effects of psychological crimes	Theoretical lectures + presentation on smart screens	Daily tests

٧	2	Social crimes	Social crimes, militarization of society. The Baathist regime is successful in religion	Theoretical lectures + presentation on smart screens	Daily tests
٨	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
٩	2	Intra-criminal crimes	Environmental crimes of the Baath regime in Iraq	Theoretical lectures + presentation on smart screens	Daily tests
١٠	2	Military pollution	Military and radioactive contamination and mine explosions	Theoretical lectures + presentation on smart screens	Daily tests
١١	2	Destruction of cities and villages	Destruction of cities and villages	Theoretical lectures + presentation on smart screens	Daily tests
١٢	2	Drying the marshes	Drying the marshes.	Theoretical lectures + presentation on smart screens	Daily tests
١٣	2	Destroying orchards and palm trees	Destroying orchards and palm trees	Theoretical lectures + presentation on smart screens	Daily tests
١٤	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
١٥	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

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 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	28/01/2025
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	

١٠ curriculum structure					
Week	Time (H.)	Required Learning Outcomes	Topic Name	Education Method	Evaluation Method
١		The subject and the predicate	The subject and the predicate	Theoretical + practical	Daily tests
٢		The verb, the subject and the object	The verb, the subject and the object	Theoretical + practical	Daily tests
٣		Intransitive and transitive verb	Intransitive and transitive verb	Theoretical + practical	Daily tests
٤		Pronouns	Pronouns	Theoretical + practical	Daily tests
٥		Parsing marks	Original and secondary grammatical signs	Theoretical + practical	Daily tests

٦		The five actions	The five actions	Theoretical + practical	Daily tests
٧		Conjunctions	Conjunctions and their meanings	Theoretical + practical	Daily tests
٨ ٩		The hamza	The connecting and severing link	Theoretical + practical	Daily tests
١٠		Extra characters	Extra characters	Theoretical + practical	Daily tests
١١		Nun and Tanween	Nun and Tanween	Theoretical + practical	Daily tests
١٢ ١٣		Administrative discourse	Administrative discourse	Theoretical + practical	Daily tests
١٤ ١٥		The most common linguistic errors	The most common linguistic errors in official books	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 	