

**Ministry of Higher Education and Scientific Research  
Scientific Supervision and Scientific Evaluation Apparatus  
Directorate of Quality Assurance and Academic Accreditation  
Accreditation Department**



# **Academic Program and Course Description Guide**

**2025**

## Introduction:

The educational program is a well-planned set of courses that include procedures and experiences arranged in the form of an academic syllabus. Its main goal is to improve and build graduates' skills so they are ready for the job market. The program is reviewed and evaluated every year through internal or external audit procedures and programs like the External Examiner Program.

The academic program description is a short summary of the main features of the program and its courses. It shows what skills students are working to develop based on the program's goals. This description is very important because it is the main part of getting the program accredited, and it is written by the teaching staff together under the supervision of scientific committees in the scientific departments.

This guide, in its second version, includes a description of the academic program after updating the subjects and paragraphs of the previous guide in light of the updates and developments of the educational system in Iraq, which included the description of the academic program in its traditional form (annual, quarterly), as well as the adoption of the academic program description circulated according to the letter of the Department of Studies T 3/2906 on 3/5/2023 regarding the programs that adopt the Bologna Process as the basis for their work.

In this regard, we can only emphasize the importance of writing an academic programs and course description to ensure the proper functioning of the educational process.

### **Concepts and terminology:**

**Academic Program Description:** The academic program description provides a brief summary of its vision, mission and objectives, including an accurate description of the targeted learning outcomes according to specific learning strategies.

**Course Description:** Provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the students to achieve, proving whether they have made the most of the available learning opportunities. It is derived from the program description.

**Program Vision:** An ambitious picture for the future of the academic program to be sophisticated, inspiring, stimulating, realistic and applicable.

**Program Mission:** Briefly outlines the objectives and activities necessary to achieve them and defines the program's development paths and directions.

**Program Objectives:** They are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable.

**Curriculum Structure:** All courses / subjects included in the academic program according to the approved learning system (quarterly, annual, Bologna Process) whether it is a requirement (ministry, university, college and scientific department) with the number of credit hours.

**Learning Outcomes:** A compatible set of knowledge, skills and values acquired by students after the successful completion of the academic program and must determine the learning outcomes of each course in a way that achieves the objectives of the program.

**Teaching and learning strategies:** They are the strategies used by the faculty members to develop students' teaching and learning, and they are plans that are followed to reach the learning goals. They describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.

### Academic Program Description Form

.... Northern Technical University :University name.....  
Administrative Technology / Mosul .... College/Institute: College of.....  
Accounting Techniques ..... Academic Department: Department of.....  
in Accounting Name of academic or professional program: Bachelor's degree  
Accounting Final Degree Name: Bachelor of  
Academic system: Annual  
:Description preparation date  
٢٠٢٥/٥/٦ :File completion date


The Signature :



Department Head: Hiba M. Hussein

Date: 10/7/2025

Signature:



Scientific Associate Name: Ahmad  
Najim sheet Al-shallawi

Date: 10-7-2025

Check the file before

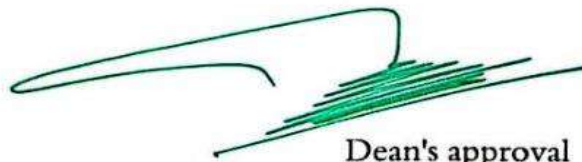
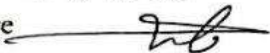
Quality Assurance and University Performance Division

Name of the Director of the Quality Assurance and University Performance

:Division Wijdan Hasan Hamood y

the date ١٥/٧/٢٠٢٥

the signature



Dean's approval

### **1. Program Vision**

The College of Administrative Technology seeks to prepare graduates in the field of administrative, accounting, statistical and information technology sciences to work in government departments and benefit from the specialization in the practical and applied field.

### **2. Program Mission**

To prepare and graduate pioneering scientific and leadership competencies in the field of accounting sciences, and to develop the knowledge base in the field of scientific research in the field of accounting to serve the local, regional and international community, in addition to training and refining the minds of students scientifically and cognitively, emphasizing social and cultural values and responding to the requirements of the local market.

### **3. Program Objectives**

The College/Department of Accounting Technology aims to prepare graduates who have the ability to keep pace with developments in the field of specialization and who have the ability and competence to provide services in public and private sector institutions in a way that serves the community, in addition to building their personalities, considering that they are in an advanced stage that differs from the preparatory stage, as the higher education stage is a stage of construction and formation.

### **4. Program Accreditation**

Ministry of Higher Education and Scientific Research ABET Program

## 5. Other external influences

The labor market, through its follow-up, aims to qualify our students in a manner that suits them, in addition to the summer training program.

## 6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	4	8	3%	Core paper
College Requirements	4	4	1%	Core and non-core
Department Requirements	47	224	94%	
Summer Training				
Other				

Program Skills Outline	
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	<b>Required program Learning outcomes</b>
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[illegible]

	AT221	Principle of management	Core												
Second	AT225	Governmental Accounting 1	Core												
	AT228	Intermediate Accounting 1	Core												
	NTU201	Tax Accounting	Core												
	AT227	Quantities methods	Core												
	NTU200	English Language	Core												
	AT223	Accounting for Non-Profit Units	Core												
	AT221	Crimes of Al-Baath Party in Iraq	Core												
	NTU202	Computer	Core												
	AT222	Intermediate Accounting 2	Core												
	AT224	Governmental Accounting 2	Core												
	AT226	Public Finance	Core												
	NTU203	Arabic Language	Core												
	AT315	Financial Institution Accounting	Core												
Third	AT311	Unified Accounting System 1	Core												
	AT319	Audit 1	Core												
	AT312	Financial Management 1	Core												



	AT313	Personal Companies Accounting	Core												
	AT310	Cost Accounting	Core												
	AT321	Marketing and E-commerce	Core												
	AT3111	Investment management	Selective												
	AT3112	Risk management and insurance	Selective												
	AT318	Financial management 2	Core												
	AT316	Cost Accounting 2	Core												
	AT320	Audit2	Core												
	AT314	Accounting for financial institution	Core												
	AT317	Unified Accounting System 2	Core												
	AT417	financial institution accounting	Core												
Fourth	AT411	Management accounting 1	Core												
	AT4110	Accounting theory 1	Core												
	AT414	Financial Control	Core												
	NTU400	Scientific research Methodology	Core												
	AT415	international financial	Core												

		reporting standards														
	AT416	Specialized systems	Core													
	AT418	accounting information system	Core													
	AT412	Management Accounting 2	Core													
	AT4111	Accounting Theory2	Core													
	AT423	research project	Core													
	AT419	Advanced Financial Accounting	Core													
	AT413	Advanced Cost Accounting	Core													
	AT420	Sustainable Development Accounting	Core													
	AT421	Forensic Accounting	Core													

1. Program Description				
Year/Level	Course Code	Course Name	Credit Hours	
The first	TCMM106	accounting	theoretical	Practical
			3	2

2. Expected learning outcomes of the program
<b>Knowledge</b>
By the end of this course, the student is expected to be able to: 1. Demonstrate a thorough understanding of accounting principles, concepts, and techniques. Explain the role of financial accounting in <b>strategic planning, decision-making, and performance evaluation</b> . Understand the <b>ethical standards and regulatory frameworks</b> related to cost and financial accounting.
<b>Ethics</b>
By the end of this course, the student is expected to be able to: 2.1 Analyze cost behavior using appropriate quantitative tools such as break-even analysis. 2.2 Apply different costing methods in diverse production environments (order system – stage system). 2.3 Evaluate the impact of cost options on managerial decisions (such as pricing, expansion, and cost reduction).
<b>Skills</b>
By the end of this course, the student is expected to be able to: 5.1 Adhere to professional ethics in handling financial. 5.2 the ability to differentiate between debits and credits. 5.3 the ability to prepare final accounts. .

3. Teaching and Learning Strategies
First: Strategies for Developing Knowledge and Understanding • Interactive lectures to explain basic theoretical concepts. • Visual presentations (PowerPoint + practical explanations). • Guided reading from the textbook and additional references. Second: Strategies for Developing Intellectual Skills • Analyzing real-life case studies related to costing systems. • Classroom exercises and practical assignments on cost accounting and variance analysis. • Group discussions to stimulate critical thinking and link theory to practice. Third: Strategies for Developing Professional and Practical Skills • Practical applications using spreadsheets (Excel) or simplified accounting software. • Individual/group accounting assignments including preparing cost reports. • Mini-practical training in the classroom that simulates the accounting work environment. Fourth: Strategies for Developing General Skills and Values • Working in small teams to foster cooperation and responsibility. • Delivering oral presentations of short projects to develop presentation and communication skills. • Discussing ethical aspects of cost accounting (such as transparency and confidentiality).

4. Evaluation methods
First: Assessment of Knowledge and Understanding • Periodic written tests (quizzes) to measure understanding of theoretical concepts. • Midterm and final exams, which include objective and essay questions to measure comprehension and analysis of basic concepts. • Individual assignments that require explanation of cost concepts and classifications.
Second: Assessment of Mental Skills

- Analyzing case studies and practical applications. In class, students are required to accounting data and make decisions.
- Short projects/analytical reports that include a comparison of accounting.

Third: Evaluation of Professional and Practical Skills

- Practical exercises using Excel or simplified accounting software.
- Student performance in practical classroom activities (such as preparing cost reports or production schedules).
- Individual or group applied projects in preparing product costs or analyzing variances.

5. Faculty						
Faculty Members						
Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Lecturer	Accounting	Finance and auditing			staff	

Professional Development
Mentoring new faculty members
Training courses in the field of specialization Courses on teaching and learning Courses on how to publish scientific research
Professional development of faculty members
Training courses in the field of specialization Developing scientific publishing skills

6. Acceptance Criterion
(The approved criteria for central admission of the Ministry of Higher Education and Scientific Research)

7. The most important sources of information about the program
<p>١. Financial Accounting: ٢. Jerr j .weygandt. ○</p> <p>٣. Financial Accounting: ٣. Jerr j .weygandt. ○</p> <p>○ يستخدم في مقررات المحاسبة المالية ١ و ٢.</p> <p>○ ١ و ٢.</p> <p>○</p>

8. Program Development Plan
Working to update curricula to keep pace with the labor market Working to develop the department's educational laboratories Working to develop the department's educational fields

### Course Description Form

1. Course Name:					
accounting 1					
2. Course Code:					
TCMM106					
3. Semester / Year:					
First					
4. Description Preparation Date:					
25/6/2025					
5. Available Attendance Forms:					
Class					
6. Number of Credit Hours (Total) / Number of Units (Total)					
75 hours/ 60					
7. Course administrator's name (mention all, if more than one name)					
Name: Bilal m. daood Email: bilal_daood@ntu.edu.iq					
8. Course Objectives					
Course Objectives		9. Introduce the fundamental principles and concepts of accounting . 10. Explains the methods of recording accounting entries. 11. Preparing final accounts			
12. Teaching and Learning Strategies					
Strategy					
13. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	Revenue and Expense Accounts Salary Accounts	accounting terms		
2	5	cash, bank, merchandise, and debtor	Accounts receivable		
3	5	Creditors Sales and Capital	Accounts payable		
4	5	Cash purchase	Purchases		
5	5	Purchase on credit	Purchases		

6	5	Transportation costs and all related expenses	Purchase expenses		
7	5		exam		
8	5	Purchase returns of all kinds, cash and deferred.	Purchase returns		
9	5	cash sale	Sales operations		
10	5	Deferred sale	Sales operations		
11	5	Sales returns of all kinds	Sales returns		
12	5	<b>Revenues and spin-offs</b>	incidental expenses and losses		
13	5	<b>incidental expenses and losses</b>	incidental expenses and losses		
14	5	Practical applications of the previous concepts Exercises and case studies	Comprehensive review applications		
15	5		Exam		

#### 14. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

#### 15. Learning and Teaching Resources

Book	Muqdad Ahmed Al-Jalili
	Principles of Financial Accounting Hamdi Al-Omrani
Electronic References, Websites	<a href="https://www.youtube.com/results?search_query=managerial+accounting+">https://www.youtube.com/results?search_query=managerial+accounting+</a>

### 9. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
The first	TCMM106	accounting	theoretical	Practical
			3	2

### 10. Expected learning outcomes of the program

#### Knowledge

By the end of this course, the student is expected to be able to:

1. Demonstrate a thorough understanding of accounting principles, concepts, and techniques.  
Explain the role of financial accounting in **strategic planning, decision-making, and performance evaluation**.  
Understand the **ethical standards and regulatory frameworks** related to cost and financial accounting.

#### Ethics

By the end of this course, the student is expected to be able to:

- 2.1 Analyze cost behavior using appropriate quantitative tools such as break-even analysis.
- 2.2 Apply different costing methods in diverse production environments (order system – stage system).
- 2.3 Evaluate the impact of cost options on managerial decisions (such as pricing, expansion, and cost reduction).

#### Skills

By the end of this course, the student is expected to be able to:

- 5.1 Adhere to professional ethics in handling financial.
- 5.2 the ability to differentiate between debits and credits.

5.3 the ability to prepare final accounts.

## 11. Teaching and Learning Strategies

First: Strategies for Developing Knowledge and Understanding

- Interactive lectures to explain basic theoretical concepts.
- Visual presentations (PowerPoint + practical explanations).
- Guided reading from the textbook and additional references.

Second: Strategies for Developing Intellectual Skills

- Analyzing real-life case studies related to costing systems.
- Classroom exercises and practical assignments on cost accounting and variance analysis.
- Group discussions to stimulate critical thinking and link theory to practice.

Third: Strategies for Developing Professional and Practical Skills

- Practical applications using spreadsheets (Excel) or simplified accounting software.
- Individual/group accounting assignments including preparing cost reports.
- Mini-practical training in the classroom that simulates the accounting work environment.

Fourth: Strategies for Developing General Skills and Values

- Working in small teams to foster cooperation and responsibility.
- Delivering oral presentations of short projects to develop presentation and communication skills.
- Discussing ethical aspects of cost accounting (such as transparency and confidentiality).

## 12. Evaluation methods

First: Assessment of Knowledge and Understanding

- Periodic written tests (quizzes) to measure understanding of theoretical concepts.
- Midterm and final exams, which include objective and essay questions to measure comprehension and analysis of basic concepts.
- Individual assignments that require explanation of cost concepts and classifications.

Second: Assessment of Mental Skills

- Analyzing case studies and practical applications. In class, students are required to accounting data and make decisions.
- Short projects/analytical reports that include a comparison of accounting.

Third: Evaluation of Professional and Practical Skills

- Practical exercises using Excel or simplified accounting software.
- Student performance in practical classroom activities (such as preparing cost reports or production schedules).
- Individual or group applied projects in preparing product costs or analyzing variances.

## 13. Faculty

### Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)	Number of the teaching staff	
	General	Special		Staff	Lecturer

Lecturer	Accounting	Finance and auditing			staff	
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<b>Professional Development</b>
<b>Mentoring new faculty members</b>
Training courses in the field of specialization Courses on teaching and learning Courses on how to publish scientific research
<b>Professional development of faculty members</b>
Training courses in the field of specialization Developing scientific publishing skills

14. <b>Acceptance Criterion</b>
<b>(The approved criteria for central admission of the Ministry of Higher Education and Scientific Research)</b>

15. <b>The most important sources of information about the program</b>
<p>٤. Financial Accounting: ٥. Jerr j .weygandt. ○ Financial Accounting: ٦. Jerr j .weygandt. ○ يستخدم في مقررات المحاسبة المالية ١ و ٢. ○ ١ و ٢. ○ ○</p>

16. <b>Program Development Plan</b>
Working to update curricula to keep pace with the labor market Working to develop the department's educational laboratories Working to develop the department's educational fields

### Course Description Form

16. <b>Course Name:</b>
accounting 1
17. <b>Course Code:</b>
TCMM106
18. <b>Semester / Year:</b>
First
19. <b>Description Preparation Date:</b>
25/6/2025
20. <b>Available Attendance Forms:</b>
Class
21. <b>Number of Credit Hours (Total) / Number of Units (Total)</b>



75 hours/ 60					
22. Course administrator's name (mention all, if more than one name)					
Name: Bilal m. daood Email: bilal_daood@ntu.edu.iq					
23. Course Objectives					
Course Objectives		24. Introduce the fundamental principles and concepts of accounting . 25. Explains the methods of recording accounting entries. 26. Preparing final accounts			
27. Teaching and Learning Strategies					
Strategy					
28. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	Discount on sales and purchases	Trade discount		
2	5	Discount on sales and purchases	cash discount		
3	5	Discount on sales and purchases	Quantity discount		
4	5	Cash purchase	Fixed assets processing		
5	5	Purchase on credit	Fixed assets processing		
6	5	Sale of assets	Fixed assets processing		
7	5		exam		
8	5	Replace existing with another.	Fixed assets processing		
9	5	Balance by balances, and balance totals.	Preparing the trial balance		
10	5	Account lockout	Setting up a trading account		
11	5	Account lockout	Preparing the profit and account		
12	5	Show financial position	Preparing the budget statement		
13	5	Expenses and revenues paid received in advance	Regulatory settlements		
14	5	Practical applications of the previous concepts Exercises and case studies	Comprehensive review applications		
15	5		Exam		

29. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc					
30. Learning and Teaching Resources					
Book		Muqdad Ahmed Al-Jalili			
		Principles of Financial Accounting Hamdi Al-Omrani			
Electronic References, Websites		<a href="https://www.youtube.com/results?search_query=managerial+accounting+">https://www.youtube.com/results?search_query=managerial+accounting+</a>			

1. Program Description				
Year/Level	Course Code	Course Name	Credit Hours	
2025–2024– first	AT1213	Financial Legislation Theory	theoretical	

2. Expected learning outcomes of the program	
Knowledge	
Learning Outcomes 1	1–Keeping up with the development of financial legislation Part 2 – Communicating with everything new or useful and adapting it
Skills	
Learning Outcomes 2	Providing the student with the ability to gain customer confidence and knowledge of the legal regulations governing banks, enabling them to gain experience in their expected field of work after graduation.
Learning Outcomes 3	B2- Enabling the student to become familiar with the Financial Services Court. B3- Encouraging the student to perform their professional duties with high quality.
Ethics	
Learning Outcomes 4	C- Affective and Value-Based Objectives C1- Financial legislation stimulates the student's commitment to the substantive scope of banking secrecy.
Learning Outcomes 5	C2- It enhances the student's commitment to the workings of agency and commission, on the one hand, and to the application of his work as a merchant in commercial and financial activities after graduation.

### 3. Teaching and Learning Strategies

Detailed explanation of the academic material to students.

2– Student participation in resolving financial legislation crises.

3– Discussion and dialogue on vocabulary related to the subject of financial legislation.

### 4. Evaluation methods

. Assessment Methods

– Academic discussion and oral dialogue.

– Weekly, monthly, and daily tests, and an end-of-year exam.

### 5. Faculty

#### Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Professor Dr.	General law	Administrative			Staff	

#### Professional Development

Mentoring new faculty members

Through seminars, workshops, and conference attendance

**Professional development of faculty members**

Through seminars, workshops, and faculty attendance at graduate discussions

**6. Acceptance Criterion**

Applicants must possess a preparatory school certificate in the science or literature stream, or a top-ranked certificate from administrative institutes.

**7. The most important sources of information about the program**

University Guide  
– College Website

**8. Program Development Plan**

By developing a plan that includes several key axes, such as developing and updating the program's methodology for financial laws and regulations, including the latest financial laws and regulations, providing specialized dance programs in Lincoln and delivering them in the financial sector, raising financial awareness among the public, and activating the supervisory role of financial institutions.

**Course Description Form**

31. Course Name: Financial and Commercial Legislation

32. Course Code: AT1213.

33. Semester / Year: First-year students / First course	
First Semester / 2024–2025	
34. Description Preparation Date:	
2025–6–12	
35. Available Attendance Forms: In-person	
My presence	
36. Number of Credit Hours (Total) 2 / Number of Units (Total)	
2 Hours	
37. Course administrator's name (mention all, if more than one name)	
Name: Lamia shaker Ahmed Email: : <a href="mailto:lamia.shaker@ntu.ed.iq">lamia.shaker@ntu.ed.iq</a>	
38. Course Objectives	
Course Objectives	<p>1–Understanding and comprehending financial legislation and resolving exist financial problems.</p> <p>2– Dealing with financial legislative problems and developing solutions.</p> <p>–Understanding legislative methods and approaches for resolving financial legislative problems, whether in commercial or banking settings.</p>
<p>9–Teaching and Learning Strategies</p> <p>– Explain the scientific material to students in detail.</p> <p>2– Involve students in resolving financial legislation crises.</p> <p>3– Discuss and debate vocabulary related to the topic of financial legislation</p>	

# 10-Course Structure

Evaluation method	Learning method	Unit or subject name	Required learning outcoms	Hours	week
Giving grades to participants and conducting a daily exam in the lecture	Explanati on and discussion	The concept of business and its theories	Business theories	2	First
Giving grades to participants and conducting a daily exam in the lecture	Explanati on and discussion	Types of Businesses	Theory of Knowledge - Theory of Cause	2	Two
Giving grades to participants and conducting a daily exam in the lecture	Explanati on and discussion	The Concept of a Merchant and Conditions for Acquiring Commercial Status	The Merchant and the Conditions for Acquiring Commercial Status	2	Three
		The Concept of a Legal Person	Legal Person		
Giving grades to participants and conducting a daily exam in the lecture	Explanati on and discussion	The concept of a merchant adopting a trade name	Compone nts of a Trade Name: Distinguis hing a	2	Four

			Trade Name from Suspects		
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	The concept of commercial bookkeeping and its types	The evidential value of commercial books	2	Five
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Legal regulation of banks	Types of Banks Banking Business	2	Six
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Commercial banks and their characteristics	Banks' Obligation to Maintain Bank Secrets	2	Seventh
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Timeframe - and cases of disclosure of banking secrets	Cases of Disclosure of Banking Secrets	2	Eighth
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Definition of Banking Supervision	Banking Supervision	2	Ninth

Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Objectives of Banking Supervision	Maintaining Banking Secrecy and Gaining Customer Relations	2	Ten
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Definition of the Financial Services Court	Financial and Banking Services Court	2	Week 11
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Objectives of Banking Supervision	Financial and Banking Services Court	2	Week 12
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Definition of the Financial Services Court's Structure	Structure of the Services Court	2	Week 13
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Powers of the Financial Services Court	Multiple Jurisdictions	2	Week 14
			Student Grades	2	15



		Student Examinat			
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<b>11–Course Evaluation</b>	
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc	
<b>12–Learning and Teaching Resources</b>	
Required textbooks (curricular books any)	
Main references (sources)	Required Textbooks: Public Finance and Financial Legislation, Dr. Adel Falih Al-Ali
Recommended books and references (scientific journals, reports...)	Main References (Sources) A. Recommended books and references (scientific journals, reports, etc.) • A Brief Introduction to Commercial Law Iraqi: Farouk Ibrahim
Electronic References, Websites	Electronic references, websites, etc., the Wo Wide Web, various sources

<b>1. Program Description</b>				
Year/Level	Course Code	Course Name	Credit Hours	
2024–2025/first		Principles of economics	theoretical	3

<b>2. Expected learning outcomes of the program</b>	
<b>Knowledge</b>	
A1- Keeping pace with economic development A2- Communicating with and adapting everything new or useful	Learning Outcomes Statement 1

<b>Skills</b>	
<p>Program Skill Objectives:</p> <p>B1 - Students analyze the educational situation.</p> <p>B2 - Analyze problems and provide appropriate alternatives.</p> <p>B3 - Scientific investigation and evaluation.</p> <p>B4 - Organize the educational situation to help achieve future goals.</p>	<p>Learning Outcomes Statement</p> <p>2</p>
<b>Ethics</b>	
<p>Affective and Value-Based Objectives:</p> <p>c1- Using brainstorming to generate creative ideas for some gifted students.</p> <p>c2- Developing internet research skills to broaden cognitive horizons.</p> <p>c3- Encouraging students to develop their engineering thinking through memorization and speculation, and stimulating critical thinking and pre-recollection thinking.</p> <p>c4- Presenting an engineering problem or design and asking them to consider all possible solutions or developments.</p>	<p>Learning Outcomes Statement</p> <p>4</p>
<b>3. Teaching and Learning Strategies</b>	
<p>There are many teaching and learning methods used in the Administrative Technical College, the most important of which are: - (theoretical and practical lectures, discussion and dialogue, field visits to relevant governmental and private institutions, discussion groups on specific topics, theoretical and practical student research, office activities, student participation in solving economic problems.</p>	

<b>4. Evaluation methods</b>
<p>1 - Seminars.</p> <p>2. Academic discussion, oral dialogue, and theoretical and practical midterm and final exams.</p> <p>3. Writing and submitting reports and taking notes on the technical expertise gained during field visits.</p>

4. Quick tests (quizzes)
5. Midterm and annual exams.

## 5. Faculty

### Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Prof	Economic	Economic Development			Always	

### Professional Development

#### Mentoring new faculty members

Through seminars, workshops and conference attendance.

#### Professional development of faculty members

Through conferences, seminars, discussion groups, and the attendance of faculty members at postgraduate discussions.

## 6. Acceptance Criterion

The applicant must have a preparatory school certificate in the scientific or literary branch, a top-ranking certificate in administrative institutes, and pass the competition through the electronic application system.

## 7. The most important sources of information about the program

- 1- University Guide
- 2- College Website

## 8. Program Development Plan

To improve the quality of education, enhance graduate outcomes, and achieve educational goals, the department is currently moving toward gradually implementing the Bologna Process instead of the current curriculum system, embodying the department's policy of continuous improvement. The proposed curriculum, as part of the department's curriculum improvement and development plan, has the following advantages:

- 1- It works to improve the education system by placing the student at the center of the learning process.
- 2- It focuses on classroom interaction between students and instructors.
- 3- It focuses on acquiring professional skills during study.
- 4- It provides students with opportunities for continuous learning, assessment, and feedback.
- 5- It facilitates student performance evaluation twice a year.
- 6- It facilitates a better understanding of subjects.

### Course Description Form

1. Course Name:	
Principles of economics	
2. Course Code:	
TCMM113	
3. Semester / Year:	
Second semester/2024-2025	
4. Description Preparation Date:	
5/6/2025	
5. Available Attendance Forms:	
My presence	
6. Number of Credit Hours (Total) / Number of Units (Total)	
3 Hours	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr. Dina Ahmad Omar	
Email: <a href="mailto:dinaao@ntu.edu.iq">dinaao@ntu.edu.iq</a>	
8. Course Objectives	
Course Objectives	* Introducing students to the principles of economics

	<ul style="list-style-type: none"> <li>* Introducing students to solutions to economic problems in different systems</li> <li>* Familiarizing students with the market, the laws of supply and demand, and prices</li> </ul>
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## 9. Teaching and Learning Strategies

<b>Strategy</b>	<ul style="list-style-type: none"> <li>- The material is explained theoretically and practically using PowerPoint.</li> <li>- Learning outcomes are achieved through strategies that are achieved in a time period equal to the number of study weeks.</li> <li>- The student will learn about economic problems, supply and demand, and markets.</li> </ul>
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## 10. Course Structure

<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
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First	three	<p>- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.</p> <p>2- Applying the vocabulary in economic analysis to practical real-world situations.</p>	<p>economics - Concept Scope - Objective - Macroeconomic and Microeconomic analysis - Static analysis and dynamic Analysis - Scientific Research Methods and Stages of Economic analysis - Resources, Production Capacity and Their Determinants,</p>	<p>1- Lecture Method 2- Student Groups 3- Reports and Studies</p>	<p>1- Exams of various types 2- Homework 3- Reports and studies</p>
Scond	three	<p>- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.</p> <p>2- Applying the vocabulary in economic analysis to practical real-world situations.</p> <p>- Teaching students everything related</p>	<p>Allocation and distribution of resources The economic problem and its components - patterns of solving the economic problem</p> <p>Market - Concept - Market Conditions - Functions of the Pricing Device</p>	<p>1-Lecture Method 2- Student Groups 4- Reports and Studies</p> <p>- Lecture Method</p>	<p>1- Exams of various types 2- Homework 3- Reports and studies</p>

third	three	<p>to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.</p> <p>2- Applying the vocabulary in economic analysis to practical real-world situations.</p> <p>- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.</p> <p>2- Applying the vocabulary in economic analysis to practical real-world situations.</p>	<p>Demand - concept, determinants of demand, law of demand and demand function, demand schedule and curve, variations in demand curve, aggregate demand</p>	<p>2- Student Groups 4- Reports and Studies</p> <p>- Lecture Method 2- Student Groups</p>	<p>- Exams of various types 2- Homework 3- Reports and studies</p>
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Fourth	three	<p>- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.</p> <p>Applying the vocabulary in economic analysis to practical real-world situations</p>	<p>Price elasticity of demand, its concept, influencing factors, measuring elasticity of demand, types of elasticity of demand and shapes of demand curves, the importance of elasticity of demand in economic studies and decisions - income elasticity of demand, its concept, measurement, importance - cross elasticity of demand, its concept, measurement, importance</p>	<p>4- Reports and Studies</p> <p>Lecture Method 2- Student Groups 4- Reports and Studies</p>	<p>- Exams of various types 2- Homework 3- Reports and studies</p>
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	three				<ul style="list-style-type: none"> <li>- Exams of various types</li> <li>2- Homework</li> <li>3- Reports and studies</li> </ul>
Fifth					<ul style="list-style-type: none"> <li>- Exams of various types</li> <li>2- Homework</li> <li>3- Reports and studies</li> </ul>

Sixth	Three	<p>- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.</p> <p>2- Applying the vocabulary in economic analysis to practical real-world situations.</p>	Supply - concept, determinants of supply, law of supply and supply function, supply schedule and curve, aggregate supply		<p>- Exams of various types</p> <p>2- Homework</p> <p>3- Reports and studies</p>
Seventh		<p>- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.</p> <p>2- Applying the vocabulary in economic analysis to practical real-world situations.</p>	Elasticity of supply, its concept, influencing factors, measuring elasticity of supply, types of elasticity of supply, importance of elasticity of supply in the economic decision to invest and produce	<p>- Lecture Method</p> <p>2- Student Groups</p> <p>4- Reports and Studies</p>	<p>- Exams of various types</p> <p>2- Homework</p> <p>3- Reports and studies</p>

Eighth	Three	<ul style="list-style-type: none"> <li>- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.</li> <li>2- Applying the vocabulary in economic analysis to practical real-world situations.</li> </ul>	Supply and demand for a commodity and price determination - Changes in supply and demand, price determination, and curve shapes	<ul style="list-style-type: none"> <li>- Lecture Method</li> <li>2- Student Groups</li> <li>4- Reports and Studies</li> </ul>	<ul style="list-style-type: none"> <li>- Exams of various types</li> <li>2- Homework</li> <li>3- Reports and studies</li> </ul>
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eighth	three	<p>- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.</p> <p>2- Applying the vocabulary in economic analysis to practical real-world situations.</p>	<p>Supply and demand for a commodity and price determination - Changes in supply and demand, price determination, and curve shapes</p>	<p>- Lecture Method 2- Student Groups 4- Reports and Studies</p>	
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		<p>- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.</p> <p>2- Applying the vocabulary in economic analysis to practical real-world situations.</p>	<p>Consumer Behavior - Utility and Marginal Utility - Diminishing Marginal Utility Theory and Consumer Equilibrium - Indifference Curve Theory and Consumer Equilibrium</p>	<p>- Lecture Method</p> <p>2- Student Groups</p> <p>4- Reports and Studies</p>	
Ninth	Three	<p>- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.</p> <p>2- Applying the vocabulary in economic analysis to practical real-world situations.</p>	<p>The effect of income change and commodity price change on consumer equilibrium</p>	<p>- Lecture Method</p> <p>2- Student Groups</p> <p>4- Reports and Studies</p>	<p>- Exams of various types</p> <p>2- Homework</p> <p>3- Reports and studies</p> <p>- Exams of various types</p> <p>2- Homework</p> <p>3- Reports and studies</p>
Tenth		<p>- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.</p>	<p>The effect of income change and commodity price change on consumer equilibrium</p>	<p>- Lecture Method</p> <p>2- Student Groups</p> <p>4- Reports and Studies</p>	<p>- Exams of various types</p> <p>2- Homework</p> <p>3- Reports and studies</p>

		2- Applying the vocabulary in economic analysis to practical real-world situations.			- Exams of various types 2- Homework 3- Reports and studies
eleventh		- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.	Production - concept, forms of production, types of production - elements of production - natural resources, concept and characteristics - concept of labor - division of labor and its characteristics - concept of capital - types of capital - concept of organization and function	- Lecture Method 2- Student Groups 4- Reports and Studies - Lecture Method 2- Student Groups 4- Reports and Studies	- Exams of various types 2- Homework 3- Reports and studies  - Exams of various types 2- Homework 3- Reports and studies
twelfth	Three	- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.	Prices of production factors and determining factors	- Lecture Method 2- Student Groups 4- Reports and Studies - Lecture Method 2- Student Groups 4- Reports and Studies	- Exams of various types 2- Homework 3- Reports and studies  - Exams of various types 2- Homework

					3- Reports and studies
thirteenth	Three	<p>- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.</p> <p>2- Applying the vocabulary in economic analysis to practical real-world situations.</p>	<p>Production function, its concept, conditions, types -</p> <p>Production function with one independent variable</p>	<p>- Lecture Method</p> <p>2- Student Groups</p> <p>4- Reports and Studies</p>	<p>- Exams of various types</p> <p>2- Homework</p> <p>3- Reports and studies</p>
fourteenth	Three	<p>- Teaching students everything related to the curriculum's vocabulary, whether microeconomics or macroeconomics, using mathematical economics.</p> <p>2- Applying the vocabulary in economic analysis to practical real-world situations.</p>	<p>. Law of Diminishing Returns -</p> <p>Production Function with More Than One Independent Variable -</p> <p>Technological Change</p>	<p>- Lecture Method</p> <p>2- Student Groups</p> <p>4- Reports and Studies</p>	<p>- Exams of various types</p> <p>2- Homework</p> <p>3- Reports and studies</p>
fifteenth		<p>-Teaching students everything related to the curriculum's vocabulary, whether microeconomics or</p>	<p>The law of diminishing returns, the production function with more than one independent</p>	<p>- Lecture Method</p> <p>2- Student Groups</p> <p>4- Reports and Studies</p>	<p>- Exams of various types</p> <p>2- Homework</p> <p>3- Reports and studies</p>

		macroeconomics, using mathematical economics. 2- Applying the vocabulary in economic analysis to practical real-world situations.	variable, and technological change. Other topics include inflation, taxes, loans, markets, globalization, and administrative and financial corruption.		
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## 1. Course Evaluation

- Working to update the vocabulary to keep pace with developments in the field of economics, for example:
- Adding a chapter on economic globalization and an overview of the World Bank, its policies and financing, the World Trade Organization, and the International Monetary Fund.
- Adding a chapter on the knowledge economy and intellectual capital, considering knowledge as the fifth element of production, and the knowledge economy accounting for 7% of the world's GDP.

## 2. Learning and Teaching Resources

Required textbooks (curricular books any)	There is no book, but there are helpful resources.
Main references (sources)	<ol style="list-style-type: none"> <li>1. Dr. Afaf Abdul Jabbar, Dr. Majeed Ali Hussein, Introduction to Microeconomic Analysis, Wael Publishing House, Amman, 1997.</li> <li>2. Dr. Salem Tawfiq Al-Najfi, Introduction to Economics, University of Mosul, Dar Al-Kutub for Printing and Publishing, 1993.</li> <li>3. Dr. Abdul Moneim Al-Sayed Ali, Introduction to Economics Part One and Two, Al-Mustansiriya University, Baghdad, 1986.</li> <li>4. Dr. Mustafa Rushdi Sheha, Economics Through Microanalysis, Dar Al-Ma'rifa Al-Jami'a, Alexandria, 1989.</li> </ol>



	<p>5. Dr. Muhammad Azhar Saeed Al-Samak and others, Fundamentals of Industrial Economics, University of Mosul, 1986.</p> <p>Dominic Salvatore, Theories of Unit Economics, McCraw-Hill Publishing House, Fourth Edition, 1983.</p> <p>7. Paul A. Samuelson, Economics, translated by Hisham Abdullah, Al-Ahlia Publishing and Distribution House, Jordan, First Edition, 2001.</p>
Recommended books and references (scientific journals, reports...)	<p>1- A. Issam Bin Yahya, The Role of Technology Clusters in the Transition Towards a Knowledge Economy, Center for Strategic Studies, King Abdulaziz University, 27th Edition, 2010.</p> <p>2- Dr. Abdul Halim Ammar, Economic Globalization, Dar Abi Al-Fida International Group for Publishing, Distribution, and Translation, Syria.</p> <p>3- Knowledge Economy Indicators, Syrian Arab Republic, National Competitiveness Source, 2013</p> <p>4- Rafidain Development Journal, College of Administration and Economics, University of Mosul.</p> <p>5- Journal of Economic Studies, Bayt al-Hikma, Baghdad.</p> <p>6- Journal of Development and Economic Policies, Arab Planning Institute, Kuwait.</p> <p>7- Competitiveness Yearbook, International Institute for Administrative Development</p> <p>8- World Bank Annual Report.</p> <p>9- New Economics Magazine, National Association of Algerian Economists.</p> <p>10- Annual Human Development Reports, United Nations Development Program.</p> <p>11- Oil and Arab Cooperation Magazine, Organization of Arab Petroleum Exporting Countries (OAPEC).</p> <p>12- Journal of the Baghdad College of Economic Sciences, University of Baghdad.</p> <p>13- Journal of Economic and Administrative Sciences, University of Baghdad, College of Administration and Economics.</p>
Electronic References, Webs	<p>1- <a href="https://www.google.com/acik?sa=l&amp;ai=DChsSEwlu5Kri N-">https://www.google.com/acik?sa=l&amp;ai=DChsSEwlu5Kri N-</a></p> <p>2- <a href="https://asjp.cerist.dz/en/downArticle/417/6/2/86351">https://asjp.cerist.dz/en/downArticle/417/6/2/86351</a></p> <p>3- <a href="https://www.amf.org.ae/sites/default/files/publications/2023-">https://www.amf.org.ae/sites/default/files/publications/2023-</a></p>

**Course Description Form**

39. Course Name:	
Arabic language	
40. Course Code:	
NTU104	
41. Semester / Year	
First semester/ 2024-2025	
42. Description Preparation Date:	
14/6/2025	
43. Available Attendance Forms:	
Weekly	
44. Number of Credit Hours (Total) / Number of Units (Total)	
٢٨ hours	
45. Course administrator's name (mention all, if more than one name)	
Name: Ekbal Aswad abid hasan Email: ekbal_aswad@ntu.edu.iq	
46. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> <li>• THE course aims to enable the student to write correct spelling as well as learn the basic rules of the Arabic language used in all department and institution</li> </ul>
47. Teaching and Learning Strategies	
Strategy	<p>.The student gets to know the Arabic language general</p> <p>.A2-.The shows what .The different between .The rule</p> <p>A3-to apple all the runs has learned to his daily</p> <p>A4to devise easiest- the ways to organize- the languishes base and how Theoretical and practical lectures.</p> <p>- Using educational means (scientific presentations and films)</p> <p>- Prac. To be mental ability to comprehend The rule Arabic language</p> <p>C2- ability for literary expression</p>

**C2. Ability to express literary ability to discuss the abnormal application**

**48. Course Structure**

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	2	Student understanding of the lesson	The concept of errors Rules for writing bound and open	Theoretical and practical	Daily and monthly tests
Second	2	=	The extended and short allies	=	=
Third	2	=	Dhaad and Dhaa	=	=
Fourth	2	=	Writing the hamzat al-wasl and qat` Medium and extreme	=	=
Fifth	2	=	punctuation marks	=	=
VI	2	=	The noun, the verb, and the difference between them	=	=
Seventh	2	=	The object - the absolute object - the object for which it is - the object with it	=	=
VIII	2	=	the number	=	=
Ninth	2	=	Applications of common linguistic errors	=	=
The tenth	2	=	Applications of common linguistic errors	=	=
Eleventh	2	=	Meanings of prepositions - the differential rule of Alif - the rule of Nun and Tween	=	=
Twelfth	2	=	Formal aspects of administrative discourse	=	=
Thirteenth	2	=	The language of administrative discourse	=	=
Fourteenth	2	=	Administrative speech	=	=
Fifteenth	2	=	Applications for all of the above	=	=

**49. Course Evaluation**

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

**50. Learning and Teaching Resources**

Required textbooks (curricular books, if any)	Common linguistic errors approach
Main references (sources)	Mosque of Arabic Lessons/ Mustafa Al-Ghalayini

Recommended books and references (scientific journals, reports...)	Explanation of Ibn Aqeel about Al-Fiya Ibn Malik/Ibn Aqeel
Electronic References, Websites	<a href="https://www.google.com/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=&amp;ved=2ahUKEwjjgpi_s8-DAXr7rsIHYuPC-MQFnoECAwQAQ&amp;url=https%3A%2F%2Fmawdoo3.com%2F%25D8%25A3%25D9%2587%25D9%2585_%25D9%2582%25D9%2588%25D8%25A7%25D8%25B9%25D8%25AF_%25D8%25A7%25D9%2584%25D9%2584%25D8%25BA%25D8%25A9_%25D8%25A7%25D9%2584%25D8%25B9%25D8%25B1%25D8%25A8%25D9%258A%25D8%25A9&amp;usg=AOvVaw2Fb6Dksll-anlfvGG6eEs9&amp;opi=89978449">https://www.google.com/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=&amp;ved=2ahUKEwjjgpi_s8-DAXr7rsIHYuPC-MQFnoECAwQAQ&amp;url=https%3A%2F%2Fmawdoo3.com%2F%25D8%25A3%25D9%2587%25D9%2585_%25D9%2582%25D9%2588%25D8%25A7%25D8%25B9%25D8%25AF_%25D8%25A7%25D9%2584%25D9%2584%25D8%25BA%25D8%25A9_%25D8%25A7%25D9%2584%25D8%25B9%25D8%25B1%25D8%25A8%25D9%258A%25D8%25A9&amp;usg=AOvVaw2Fb6Dksll-anlfvGG6eEs9&amp;opi=89978449</a>

### **Course Description Template**

#### **1. Educational Institution**

Administrative Technical College / Mosul

#### **2. Academic Department**

Accounting Technologies

#### **3. Level**

First Year

#### **4. Course Name / Code**

Financial Mathematics / AT1212

#### **5. Available Attendance Modes**

In-person

#### **6. Semester / Year**

First Semester / 2024–2025

#### **7. Total Credit Hours**

4

#### **8. Date of Preparing this Description**

15/6/2025

#### **9. Course Objectives (General Objectives of the Course)**

To provide students with cognitive skills about the concept, characteristics, importance, and applications of financial mathematics and its development related to financial and banking work. The course also equips students with knowledge on how to calculate different types of interest, installment payments, debt repayment and substitution methods, evaluation of small projects, tenders, and bonds, as well as studying discount types and the discounting of commercial papers in banks.

#### **Learning Outcomes (LOs), Teaching & Learning Methods, and Assessment Methods**

##### **First – Knowledge and Understanding**

1. Defines the basic concepts of financial mathematics such as the time value of money, simple interest, compound interest, and discount.
  2. Explains the relationship between interest rates, investment period, and the value of financial amounts.
  3. Distinguishes between types of financial tables (interest tables, annuity tables, amortization tables) and their uses.
- Teaching Methods: Theoretical lectures, educational aids (presentations, PowerPoint).
- Assessment Methods: Daily and monthly exams.

##### **Second – Cognitive (Analytical) Skills**

4. Analyzes financial problems and selects the appropriate calculation method to solve them.
  5. Compares investment results using different calculation methods.
  6. Interprets the effect of changes in interest rates or time duration on financial decisions.
- Teaching Methods: Theoretical lectures.
- Assessment Methods: Solving exercises during lectures and assigning homework.

##### **Third – Practical Skills**

7. Calculates the present and future value of financial amounts using simple and compound interest.
8. Determines the value of periodic installments and calculates repayment and amortization schedules.
9. Uses financial tables, calculators, or software programs for applied solutions.

##### **Fourth – General Skills and Values**

- Applies principles of accuracy and transparency in presenting financial calculations.
- Works within a team to solve practical problems in finance and investment.
- Commits to academic integrity when using data and sources.

Assessment Methods: Discussions and dialogue.

**Course Structure**

Week	Hours	Intended Learning Outcomes	Unit / Topic	Teaching Method	Assessment Method
1	2	Calculating simple interest	Simple Interest	Lecture & Examples	Exercises, Daily & Monthly Exams
2	2	Calculating total interest	Total Interest	Lecture & Examples	Exercises, Daily & Monthly Exams
3	2	Calculating commercial interest	Commercial Interest	Lecture & Examples	Exercises, Daily & Monthly Exams
4	2	Calculating true interest	True Interest	Lecture & Examples	Exercises, Daily & Monthly Exams
5	2	Equal periodic payments	Equal Periodic Payments	Lecture & Examples	Exercises, Daily & Monthly Exams
6	2	Compound interest on annuities	Compound Interest on Annuities	Lecture & Examples	Exercises, Daily & Monthly Exams
7	2	Compound interest on annuities (end of period)	Compound Interest (End of Period)	Lecture & Examples	Exercises, Daily & Monthly Exams
8	2	First Monthly Exam	First Monthly Exam	Lecture & Examples	Exercises, Daily & Monthly Exams
9	2	True and commercial discount for a single amount	Discount for Single Amount	Lecture & Examples	Exercises, Daily & Monthly Exams
10	2	True and commercial discount for multiple amounts	Discount for Multiple Amounts	Lecture & Examples	Exercises, Daily & Monthly Exams
11	2	Discounting commercial papers (single paper)	Commercial Paper Discount (Single)	Lecture & Examples	Exercises, Daily & Monthly Exams
12	2	Discounting commercial papers (multiple papers)	Commercial Paper Discount (Multiple)	Lecture & Examples	Exercises, Daily & Monthly Exams
13	2	Second Monthly Exam	Second Monthly Exam	Lecture & Examples	Exercises, Daily &

14	2	Long-term debt repayment	Long-term Debt Repayment	Lecture & Examples	Monthly Exams Exercises, Daily & Monthly Exams
15	2	Third Monthly Exam	Third Monthly Exam	Lecture & Examples	Exercises, Daily & Monthly Exams

### **Course Development Plan**

1. Developing the course material according to the annual plan to update the adopted curricula of the college.
2. Periodic review of the course.
3. Following scientific conferences and the latest developments in the subject.
4. Aligning with what is offered by similar educational institutions.

### **Infrastructure**

Classrooms, Laboratories, and Workshops: Available

### **References**

#### **1. Prescribed Textbooks**

General and Financial Mathematics. Dr. Mohammed Ghazi Sabri & Mona Saleh Abbas. Al-Israa University College Publications Series, Baghdad, 2022.

Mathematics of Finance and Investment. Dr. Basim Khamees. Dar Al-Nahj, Baghdad.

#### **2. Main References (Sources)**

Financial Mathematics. Dr. Jamal Jaleel & Ashraf Al-Soufi.

Financial Mathematics (Vol. 1 & 2). Dr. Abdul-Salam Lafta Saeed.

#### **a) Recommended References (Journals, Reports, etc.)**

General and Financial Mathematics. Dr. Mohammed Ghazi Sabri & Mona Saleh Abbas. Al-Israa University College Publications Series, Baghdad, 2022.

Mathematics of Finance and Investment. Dr. Basim Khamees. Dar Al-Nahj, Baghdad.

#### **b) Electronic References / Websites**

Specialized websites in mathematics.

### **Course Description Template**

#### **1. Educational Institution**

Administrative Technical College / Mosul

#### **2. Academic Department**

Accounting Technologies

#### **3. Level**

First Year

#### **4. Course Name / Code**

Computer Fundamentals / NTU103

#### **5. Available Attendance Modes**

Weekly

#### **6. Semester / Year**

Second Semester / 2024–2025

#### **7. Total Credit Hours**

3

#### **8. Date of Preparing this Description**

15/6/2025

#### **9. Course Objectives (General Objectives)**

- Identifying computer components.
- Understanding how computers work and process data.
- Acquiring skills in using the operating system.
- Training in basic application software (word processors, spreadsheets, presentations).
- Enhancing logical thinking and problem-solving using computers.

**Learning Outcomes (LOs), Teaching & Learning Methods, and Assessment Methods**  
**Knowledge Objectives**

A1: Student understands the basics of computers.

A2: Applies models in daily life.

A3: Gains knowledge of how to apply the subject in practical life.

A4: Understands and interprets relationships within data, explains components, interprets charts, graphs, and statistical tables.

Teaching methods: Theoretical and practical lectures.

Assessment methods: Exams.

**Skills Objectives**

B1: Be proficient in formatting text, graphics, and page setup.

B2: Be proficient in inserting and presenting slides.

B3: Be proficient in using the Internet, identifying its types, and using email.

B4: Be proficient in using Excel.

Teaching methods: Educational aids (presentations, scientific films), Practical application.

Assessment methods: Solving exercises in class, asking students questions.

**Course Structure (Theoretical and Practical Topics)**

Week	Hours	Intended Learning Outcomes	Unit / Topic	Teaching Method	Assessment Method
1	3	Student understanding of lesson	PowerPoint Program	Theory & Practice	Daily and Monthly Exams
2	3	Student understanding of lesson	Main interface components	Theory & Practice	Daily and Monthly Exams
3	3	Student understanding of lesson	Presentation basics	Theory & Practice	Daily and Monthly Exams
4	3	Student understanding of lesson	Tabs	Theory & Practice	Daily and Monthly Exams
5	3	Student understanding of lesson	Inserting slides	Theory & Practice	Daily and Monthly Exams
6	3	Student understanding of lesson	Presentation display methods	Theory & Practice	Daily and Monthly Exams
7	3	Student understanding of lesson	PowerPoint keyboard shortcuts	Theory & Practice	Daily and Monthly Exams
8	3	Student understanding of lesson	Exams	Theory & Practice	Daily and Monthly Exams
9	3	Student understanding of lesson	Internet	Theory & Practice	Daily and Monthly Exams
10	3	Student understanding of lesson	Email	Theory & Practice	Daily and Monthly Exams
11	3	Student understanding of lesson	Excel basics	Theory & Practice	Daily and Monthly Exams
12	3	Student understanding of lesson	Creating and opening files	Theory & Practice	Daily and Monthly Exams

13	3	Student understanding of lesson	Inserting data, rows, and columns	Theory & Practice	Daily and Monthly Exams
14	3	Student understanding of lesson	Organizational structure of operations	Theory & Practice	Daily and Monthly Exams
15	3	Final Exam	Final Exam	Theory & Practice	Final Exam

### Course Development Plan

#### First: Development Goals

Keeping pace with technological developments in operating systems, office applications, and computer networks.  
 Developing students' practical skills in using computers in academic and professional fields.  
 Introducing modern concepts such as cloud computing, basic cybersecurity, and beginner-level AI.  
 Enhancing interactive learning using e-learning platforms and virtual training tools.

#### Second: Implementation Steps

Updating the syllabus to include new units and practical tasks.  
 Training faculty members on modern teaching methods and e-learning tools.  
 Equipping computer labs with the latest software and hardware.  
 Launching an e-learning platform for the course that includes lectures, exercises, and interactive tests.  
 Piloting the plan on one batch, then generalizing after evaluating results.

#### Third: Success Indicators

Higher student proficiency in practical skills.  
 Increased interaction and participation in class and online activities.  
 Improved results in theoretical and practical evaluations.  
 Student and faculty satisfaction with the course.

#### Infrastructure

Classrooms, laboratories, and workshops: Available

#### References

##### 1. Prescribed Textbooks

Ziyad Mohammed Abboud (Baghdad).

##### 2. Main References (Sources)

Ahmed Mohammed Ibrahim.

##### a) Recommended References (Journals, Reports, etc.)



Moatasem Mohammed Al-Noor.

##### b) Electronic References / Websites


<https://microsoft-excel.ar.uptodown.com/android/download>

<https://ar.m.wikipedia.org/wiki/إنترنت>



	First Year  NTU  Physical Education  ۲ )Theory(		Academic Year Level /  Course Code  Course Credit Name Notes Hours	
Expected  Learning Outcomes		---		
			Cognitive Knowledge)(:	
The student demonstrates theoretical understanding of components of(. physical fitness (e.g., strength, speed, endurance				
The student is able to explain the basic rules of selected individual and team sports.				
The student recognizes the role of physical education in developing psychological and social aspects such as teamwork, respect for rules, and building self-confidence.				
Psychomotor (Skills  )(:				
The student performs basic motor skills such as running, throwing, and balancing.				
,The student executes key sport-specific skills such as passing, serving receiving, and jumping.				

The student shows the ability to coordinate movement and control the body during performance.

Affective (Values ):


By the end of the course, the student is expected to:

Exhibit sportsmanship, mutual respect, and adherence to rules and regulations.

Appreciate the importance of teamwork, active participation, and taking group responsibility.

Adopt healthy daily habits such as engaging in regular physical activity and recognizing sport as a lifestyle.

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Teaching and Learning Strategies 

Strategies for Developing Knowledge and Understanding . \


Brainstorming: To encourage students to think about fitness concepts, game rules, and the importance of physical activity.

Cooperative Learning: Small groups solve theoretical sports problems or discuss real-life sport-related concepts.

Problem-Based Learning: Using real-world scenarios that require logical thinking, such as creating a workout plan or choosing appropriate physical activities.

Strategies for Developing Cognitive (Mental) Skills .۲
Modeling and Imitation: Demonstrations by the teacher or a skilled student for others to follow (e.g., shooting, passing, jumping).
Progressive Practice: Starting with simple skills and gradually moving to more complex ones (e.g., from straight running to agility-based running).
Immediate Feedback: Correcting the student's performance directly after the task to reinforce correct movements.
Strategies for Developing Professional and Practical Skills .۳
Simulation and Role-playing: Students take on roles such as “referee”, “team

captain”, or “event organizer”.
Observation and Analysis: Students analyze peer performance or review educational videos, then assess based on specific criteria.
Experiential Learning: Leading warm-up sessions or organizing mock competitions to simulate real-world tasks.
Strategies for Developing General Skills and Values .۴
Group Discussions: About topics like fair play, respect for opponents, and the psychological benefits of fitness.
Community Service Learning: Engaging in sports activities that serve the school community (e.g., sports day, health campaigns).

Value Cards: Cards that prompt students to apply specific values during activities (e.g., “Be cooperative”, “Show respect”, “Follow the rules”).
Assessment Methods 
Assessment of Knowledge and Understanding . ١
Short Written Quizzes: Multiple-choice questions, true/false, or fill-in-the-blank questions covering concepts like fitness, nutrition, sports skills, and rules.
Presentations and Classroom Projects: Simple reports or oral presentations on a specific sport or the benefits of physical exercises.
Oral Questions: To assess immediate understanding during or after a session using straightforward, targeted questions.
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Assessment of Cognitive Skills . ٢
Essay Questions: Evaluate the student’s ability to comprehend and analyze content.
Critical Thinking and Problem Solving: Assess the student’s ability to connect information, evaluate arguments, and propose alternative solutions.
Concept Maps: Reveal how well the student understands relationships among concepts in a lesson.

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Assessment of Professional and Practical Skills .۳
Direct Observation: Using checklists or rubrics to assess precision in motor performance (e.g., shooting technique, balance, arm motion during throws).
Standardized Skill Performance: Student performs the skill in front of the instructor following a predefined model.
Video Recording for Later Analysis: Record student performance, then review it to analyze and correct errors — useful for tracking progress over time
---
Assessment of General Skills and Values .۴
Behavioral Observation Cards: Used by the teacher to monitor student behavior during class, such as cooperation, rule adherence, self-control, and acceptance of loss.
Self and Peer Assessment: Students or peers express opinions about individual and team behavior using surveys or verbal feedback.
Everyday Class Interactions: Teacher observes student responses during discussions, games, and group activities to assess real application of values.



📌 Admission Standards
Based on official criteria issued by the Ministry of Higher Education and Scientific Research.
Key Information Sources for the Program 📖
Foundations of Physical and Sports Education – Sabah Mahmoud Abdullah
Introduction to Physical and Sports Education – Helmy Abdel Moneim
Principles of Sports Education – Atef Rashad
Reputable Internet websites and educational platforms.
Program Development Plan
Update teacher guides and both theoretical and practical content based on clearly defined learning outcomes.
Incorporate interactive activities and life-relevant skills into the curriculum.
Implement continuous professional development in modern teaching strategies and technology-integrated evaluation.

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Assessment Methods 📊

Assessment of Knowledge and Understanding . ١
Short Written Quizzes: Multiple-choice questions, true/false, or fill-in-the-blank questions covering concepts like fitness, nutrition, sports skills, and rules.
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Concept Maps: Reveal how well the student understands relationships among concepts in a lesson.
Assessment of Professional and Practical Skills . ٣
Direct Observation: Using checklists or rubrics to assess precision in motor performance (e.g., shooting technique, balance, arm motion during throws).
Standardized Skill Performance: Student performs the skill in front of the instructor following a predefined model.
Video Recording for Later Analysis: Record student performance, then review it to analyze and correct errors — useful for tracking progress over time.



Assessment of General Skills and Values . ٤
Behavioral Observation Cards: Used by the teacher to monitor student behavior during class, such as cooperation, rule adherence, self-control, and acceptance of loss.
Self and Peer Assessment: Students or peers express opinions about individual and team behavior using surveys or verbal feedback.
Everyday Class Interactions: Teacher observes student responses during discussions, games, and group activities to assess real application of values.

#### Professional Development

Orientation for New Faculty Members ◆
Training courses in subject specialization.
Training in modern teaching and learning methods.
Peer classroom visits.
Continuous Professional Development ◆
Advanced training courses in the field.
Use of educational technologies and e-learning platforms.
Video-based performance analysis and use of smart fitness applications.

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✍ Admission Standards
Based on official criteria issued by the Ministry of Higher Education and Scientific Research.
Key Information Sources for the Program 📖
Foundations of Physical and Sports Education – Sabah Mahmoud Abdullah
Introduction to Physical and Sports Education – Helmy Abdel Moneim
Principles of Sports Education – Atef Rashad
Reputable Internet websites and educational platforms.
Program Development Plan
Update teacher guides and both theoretical and practical content based on clearly defined learning outcomes.
Incorporate interactive activities and life-relevant skills into the curriculum.
Implement continuous professional development in modern teaching strategies and technology-integrated evaluation.

This section outlines the alignment between the course and the program's intended learning outcomes (knowledge, skills, values), with reference codes Code:

	Type
Skills B <sub>1</sub> -B <sub>ξ</sub>	Knowledge A <sub>1</sub> -A <sub>ξ</sub>
	Values C <sub>1</sub> -C <sub>ξ</sub>

Each course is mapped to the outcomes it supports across all academic levels.

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#### Course Description Template

Institution: Technical Administrative College
Department: Accounting Technologies
Course Name / Code: AT <sub>1</sub> .ξ – Physical Education
Attendance Mode: In-person and mandatory
Semester / Year: ٢٠٢٤-٢٠٢٥
Total Study Hours: ٣٠ hours
Date of Description Preparation: ١٤/٠٦/٢٠٢٥

Instructor: Asst. Lecturer Iqbal Aswad Abdul Hassan
Email: ekbal_aswad@nut.edu.iq

#### Course Objectives

To equip students with foundational knowledge and practical skills in physical education, including understanding human movement, applying sports techniques, and promoting health and values through physical activity.

#### Learning Outcomes, Teaching & Assessment Methods

Teaching Methods Assessment Methods	Expected Outcomes	Learning Outcome Type
	Understand fitness components (e.g., strength, speed – Knowledge(.	

Explain basic rules of individual/team sports.

Recognize the social and psychological value of sports. | Interactive lectures

, –   guided reading   Quizzes, assignments, midterm/final exams     Skills Perform basic motor skills (running, throwing, balance(.
Execute game-specific skills (passing, serving, jumping(.
Demonstrate body control and coordination.   Practical exercises, Excel –   schedules, workshops   Practical exams, reports, case studies     Values Show sportsmanship and respect.

Value teamwork and responsibility.
Adopt healthy physical habits.   Group projects, cooperative activities Participation assessment, peer evaluation forms

Course Structure (Weekly Schedule (

					Week
hrs ۳	۳	hrs ۳	۳	hrs ۳	۳
Understanding	Understandin	g	Understanding	g	Hours
Common					Learning
sports injuries	Human body	movement	,Definition	,importance	Outcome
Theoretical	mechanisms		and types of	sports	Unit/Topic Title
Tests	Theoretical	Tests	Theoretical		Teaching
			Weekly/mont	hly tests	Method
					Assessment
hrs ۳	۳	۳	۳	۳	۳
Understanding	Understandin	g	Review	Understanding	Understanding
:Continuation			Evaluation &		:Continuation
Basketball	Introduction	to Basketball	Midterm Exam	Sprains and	Sports injuries
Theoretical	Theoretical	Tests	Written	Theoretical	Theoretical
Tests	Tests		exam	Tests	Tests

hrs ٢ ١٣ Understanding Track and field sports: types  Theoretical Tests	hrs ٢ ١٢ Understanding Basic skills and rules of Handball  Theoretical Tests	hrs ٢ ١١ Understanding Basic skills and rules of Tennis  Theoretical Tests	hrs ٢ ١٠ Understanding Swimming basics  Theoretical Tests	hrs ٢ ٩ Understanding Basic skills and rules of Volleyball  Theoretical Tests
			hrs ٢ ١٥ Evaluation Final Exam  Theoretical  Written exam	hrs ٢ ١٤ Understanding Track and field rules (continued)  Theoretical Tests

#### Final Note --

This document represents the full English translation of the official Arabic course description for Physical Education. It includes program structure, vision, teaching strategies, learning outcomes, and weekly planning — designed to align with Iraq's higher education standards and modern educational frameworks such as the Bologna Process

<b>1. Program Description</b>				
<b>Year/Level</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credit Hours</b>	
<b>2023–2024 / Second</b>	<b>AT227</b>	<b>Non–profit accounting</b>	<b>theoretical</b>	<b>practical</b>
			<b>2</b>	<b>2</b>

<b>2. Expected learning outcomes of the program</b>
<p><b>.Introducing students to the importance of non–profit organizations in business and their contribution to achieving sustainable development.</b></p> <p><b>• Providing students with accounting skills in non–profit organizations.</b></p>
<b>Skills</b>
<p>After students become familiar with the concept and characteristics of non–profit, they will be able to:</p> <ul style="list-style-type: none"> <li>– Identify the most important additions this branch of accounting brings, particularly to accounting procedures and final accounts, and the differences between for–profit and non–profit entities, given the difference in their objective, which is profit.</li> <li>– Cover the practical and accounting aspects facing non–profit entities.</li> <li>– Provide a comprehensive analysis of financial management in non–profit entities.</li> <li>– Understand the basics of accounting for non–profit entities.</li> </ul>
<b>Ethics</b>
<p>Performing his duties at the workplace with professional motives and adhering to professional ethics.</p>

<b>3. Teaching and Learning Strategies</b>
<p>Explain the scientific material to students in detail.</p> <p>2. Involve students in solving mathematical problems.</p> <p>3. Discuss and discuss vocabulary related to the topic.</p>

#### 4. Evaluation methods

Weekly, monthly, daily and end of year exams.

#### 5. Faculty

##### Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Lecturer	accounting	Cost accounting			Staff	

#### Professional Development

##### Mentoring new faculty members

Briefly describes the process used to mentor new, visiting, full-time, and part-time faculty at the institution and department level.

##### Professional development of faculty members

Briefly describe the academic and professional development plan and arrangements for faculty such as teaching and learning strategies, assessment of learning outcomes, professional development, etc.

#### 6. Acceptance Criterion

Admission criteria for morning studies are part of the central admissions plan approved by the Ministry of Higher Education and Scientific Research. Admission criteria for evening studies are identical to the actual admissions plan for morning studies.

#### 7. The most important sources of information about the program



The programmers and resources are approved by the university's sector committees and are updated periodically through annual meetings to suit the labor market.

#### 8. Program Development Plan

Developing curricula that are appropriate for the labor market.

Holding scientific seminars and conferences aimed at updating curricula.

Monitoring scientific developments in the field of specialization.

## Course Description Form

<b>1. Course Name:</b>					
Non-profit accounting					
<b>2. Course Code:</b>					
AT227					
<b>3. Semester / Year:</b>					
Second semester/second stage/2024-2025					
<b>4. Description Preparation Date:</b>					
5/6/2025					
<b>5. Available Attendance Forms:</b>					
Attendance					
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>					
4 hours, 3 units per week					
<b>7. Course administrator's name (mention all, if more than one name)</b>					
Name: Dr. Israa Yousif Thanoon Email: israyd@ntu.edu.iq					
<b>8. Course Objectives</b>					
<b>Course Objectives</b>		The student's familiarity with the concept and characteristics of non-profit entities, the nature of their activities, and their accounting treatments.			
<b>9. Teaching and Learning Strategies</b>					
<b>Strategy</b>		1. Explain the scientific material to students in detail. 2. Involve students in solving mathematical problems. 3. Discuss and discuss vocabulary related to the topic.			
<b>10. Course Structure</b>					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Knowledge and practical application	The concept and characteristics of non-profit units and the nature of their activities	Practical + Theoretical	Tests and reports
2	4	Knowledge and practical application	Accounting Basics for Non-Profit Units	Practical + Theoretical	Tests and reports
3	4	Knowledge and practical application	Accounting Standards for Non-Profit Units	Practical + Theoretical	Tests and reports
4	4	Knowledge and practical application	Bases of Accounting Recognition, Measurement, and Disclosure for Non-Profit Unit Operations	Practical + Theoretical	Tests and reports

5	4	Knowledge and practical application	Structure and Elements of the Accounting System for Non-Profit Units	Practical + Theoretical	Tests and reports
6	4	Knowledge and practical application	Accounting Treatments for Grants and Donations in Non-Profit Units	Practical + Theoretical	Tests and reports
7	4	Knowledge and practical application	Accounting Treatments for Fixed Assets in Non-Profit Units	Practical + Theoretical	Tests and reports
8	4	Knowledge and practical application	Final Accounts and Financial Statements in Non-Profit Units	Practical + Theoretical	Tests and reports
9	4	Knowledge and practical application	How to Prepare Financial Statement Models for Non-Profit Units	Practical + Theoretical	Tests and reports
10	4	Knowledge and practical application	List of Activities	Practical + Theoretical	Tests and reports
11	4	Knowledge and practical application	Cash Flow Statement and Balance Sheet	Practical + Theoretical	Tests and reports
12	4	Knowledge and practical application	Models of Non-Profit Units (Universities and Hospitals)	Practical + Theoretical	Tests and reports
13	4	Knowledge and practical application	Characteristics and Nature of University Operations, Accounting Organization, and Financial Statements	Practical + Theoretical	Tests and reports
14	4	Knowledge and practical application	Characteristics and Nature of Hospital Operations, Accounting Organization, and Financial Statements	Practical + Theoretical	Tests and reports
15	4	Knowledge and practical application	Performance Evaluation	Practical + Theoretical	Tests and reports

## 11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	nothing
Main references (sources)	nothing
Recommended books and references (scientific journals, reports...)	<p>Jamal Shahat, Accounting in Non-Profit Organizations</p> <p>2. Dr. Hassan Abdel Qader Hassan Accounting in Non-Profit Units, Faculty Commerce, Abha University</p> <p>3. Dr. Hussein Hussein Shahata 20 Accounting for Non-Profit Units, Al-Azhar University</p> <p>4. John Larsen, N. Musch 2007, Advanced Accounting, Mars Publishing House, Riyadh.</p>
Electronic References, Websites	

## Ekbal aswad abid course description form

### Course description (professional Ethics)

This course description provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, demonstrating whether he has made the most of the available learning opportunities. It must be linked to the description of the program;.

.١ Educational Institution Northern Technical University / Administrative Technical College / Mosul
.٢ Scientific Department of Accounting Technologies
.٣ Course name/code <b>professional Ethics)</b>
.٤ Available forms of attendance are mandatory
.٥ Semester / Year ٢٠٢٤- 2025 /
.٦ The number of study hours (total) is 30 hours
The date this description was prepared 09/7/2025

Course objectives:

This course aims to clarify and explain the basic concepts on the subject of ethics in terms of thought and practice, and the relationship of work ethics with other sciences. With the help of God Almighty, students will be assigned to prepare reports to enhance their awareness and understanding of all aspects related to the subject of electronic ethics. In this context, the impact of work ethics on management functions will be discussed. There are many topics of interest such as the ethics of the manager and ethical qualities at work, as well as the sources of ethics, work ethics and general behavior. In addition to the topics, the values of individuals and the organization and their impact on the performance of individuals and institutions, and the factors affecting work ethics. In order to complete this course, it is necessary to address social responsibility, its patterns and elements, administrative corruption, good governance and anti-corruption institutions, and review the means to enhance ethics in public institutions, such as transparency, Islam, democracy, and ways to address corruption. It also addresses governance and its relationship to ethics.

Course outcomes and methods of teaching, learning and assessment ..

A- Cognitive goals

By the end of the course teaching the student should be able to:

Defining the concept of work ethics and its importance

Clarify what is meant by business ethics

Describe the impact of ethical values on the performance of individuals and organizations

Explain the concepts of discipline and job commitment

Knowing the concept of social responsibility for business organizations

Code of Conduct Statement

Determining the nature, forms, manifestations and causes of aggressive behavior

Clarify the concept of administrative corruption, its types, forms and mechanisms to combat it

Defining the concept of governance, its determinants and standards

Knowing the relationship between organizational culture and work ethics

Understand the concept of the Internet and its relationship to work ethics

<p>B - the skill objectives of the course.</p> <p>Work ethics assessment skill</p> <p>The skill of achieving discipline and job commitment</p> <p>The skill of applying the concept of accounting and social responsibility</p> <p>The ability to deal with aggressive behavior of employees</p> <p>The skill of applying anti-corruption mechanisms</p> <p>The skill of preparing a corporate governance program</p> <p>The skill of setting controls for the use of the Internet in work sites.</p>
<p><b>C- Emotional and value goals</b></p> <p><b>Work ethics assessment skill</b></p> <p><b>The skill of achieving discipline and job commitment</b></p> <p><b>The skill of applying the concept of accounting and social responsibility</b></p> <p><b>The ability to deal with aggressive behavior of employees</b></p> <p><b>The skill of applying anti-corruption mechanisms</b></p> <p><b>The skill of preparing a corporate governance program</b></p>
<p>D - Transferred general and qualifying skills (other skills related to employability and personal development.)</p> <p>By the end of the course teaching the student should be able to:</p> <p>Uses electronic learning resources and educational websites related to the course</p> <p>He communicates with his colleagues and respects the opinion of others.</p> <p>Proficient in the principles of oral and written communication</p>

١١. بنية المقرر					
Evaluation method	education method	Unit name and/or topic	Required learning outcomes	hours	the week
		Al-Nawfal, Sultan Ahmed Khalif, -١ -١ (2012), Management by Ethics, Ibn Al-Atheer House for Printing and Publishing, Mosul University, 1st Edition, Iraq	Required course books		

<p>Al-Douri, Zakaria Mutlaq, and Saleh -٢ -٢ Ahmed Ali, (2009), International Business Administration, Dar Al-Bazuri, Amman, Jordan</p> <p>Al-Nujaifi, Ziyad Abdul-Aziz -٣ -٣ Muhammad, (1996), the strategic manager's values and their impact on determining the strategic choice of the organization, an applied study in the industrial sector, a master's thesis submitted to the College of Administration and Economics, Al-Mustansiriya Universit</p>	
<p>-١ Kaddouri, Sahar Abbas, (2000), The Future Vision of Arab Institutional Culture, Center for Arab World Studies and Research, No. (33), Egypt.</p> <p>-٢ Al-Hamami, Alaa Hassan and Al-Ani, Abdel Aziz, (2007), Information Security Technology and Protection Systems, Wael Publishing House, Jordan.</p> <p>-٣ Al-Maadidi, Muhammad Essam Ahmed, (2005) The impact of work ethics in enhancing knowledge management, a study of the opinions of a sample of Mosul University teachers, a master's thesis submitted to the College of Administration and Economics, University of Mosul, Iraq.</p> <p>-٤ Al-Hosh, Abu Bakr Muhammad, (2005), Towards an Ethical Charter for the Information Profession in the Arab World, University of Sharjah Journal of Shariah and Human Sciences, Volume (2), Issue (1), United Arab Emirates.</p>	<p>٧ main references (sources(</p>

<p>The Arab Organization for Administrative Sciences, Public Service Ethics, translated by Hamad Al-Qaruni, Al-Dustour Commercial Press, Amman, ١٩٨٤AD.</p> <p>-Abdul-Jabbar Al-Zaidi, Professional Ethics in Islam, University of Sharjah, first edition, 1424 AH</p> <p>Professional ethics in Islam and its applications in the systems of the Iraqi Republic</p> <p>- , .Muhammad bin Salih Al-Aqemin, Makarim Al-Akhlaq, arranged by Khalid Abu Salih, 14th edition</p> <p>-Ministry of Labor and Social Affairs, new employee guide,</p> <p>Ministry of Labor and Social Affairs, Public Service Ethics</p> <p>-Muhammad Bin Ibrahim Al-Hamad, The Useful Reasons for Acquiring Good Morals, Islam Notebook Company, 1422 AH</p>	<p>Recommended books and references (scientific journals, reports(.... ,</p>
<p>1- Jamei, Hassan Abdel Basset, .١ -١ (1998), Copyright and Neighboring Rights in the Internet Context, Journal of Intellectual Property Protection, .Volume 5, Volume 4, Tunisia</p> <p>Ministry of Labor and Social Affairs -٢ -٢ website</p> <p>Delphon Intellectual property network -٣</p> <p>www.delphon.com -٤</p> <p>The Intellectual property.com.٢ -٥</p> <p>www.ipmall.fpk.edu -٦</p>	<p>B electronic references, websites</p>



<p>The Intellectual property Translation .۳ -۷ Database www.frgi.com -۸ Law.com Intellectual property Law .۴ -۹ practice Centre PATENT Café .۵ -۱۰ www.Patentcafe.com -۱۱</p>	
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course development plan.۱۲
<p>The course is improved by relying on information technology and modern technology to bring about the required change. -Periodic review of the course by reviewing the latest scientific research in the field. -Exchanging experiences with faculty members at universities in Iraq and abroad to enrich the course content. Direct contact with the field of applied work.</p>

1. Program Description				
Year/Level	Course Code	Course Name	Credit Hours	
2024–2025	NTU203	Ba'ath Party Crimes in Iraq.	theoretical	practical

2. Expected learning outcomes of the program	
<b>Knowledge</b>	
Learning Outcomes 1	Learning Outcomes Statement 1
<b>Skills</b>	
Learning Outcomes 2	Learning Outcomes Statement 2
Learning Outcomes 3	Learning Outcomes Statement 3
<b>Ethics</b>	
Learning Outcomes 4	Learning Outcomes Statement 4
Learning Outcomes 5	Learning Outcomes Statement 5

3. Teaching and Learning Strategies
Teaching and learning strategies and methods adopted in the implementation of the program in general.

4. Evaluation methods
Implemented at all stages of the program in general.

5. Faculty			
Faculty Members			
Academic Rank	Specialization	Special Requirements/Skills (if applicable)	Number of the teaching staff

	General	Special			Staff	Lecturer
	General Law	Administrative law			Staff	

## Professional Development

### Mentoring new faculty members

Briefly describes the process used to mentor new, visiting, full-time, and part-time faculty at the institution and department level.

### Professional development of faculty members

#### Mentoring new faculty members

Through seminars, workshops, and conference attendance

#### Professional development of faculty members

Through seminars, workshops, and faculty attendance at graduate discussions

## 6. Acceptance Criterion

Applicants must possess a preparatory school certificate in the science or literature stream, or a top-ranked certificate from administrative institutes.

## 7. The most important sources of information about the program

University Guide  
– College Website

## 8. Program Development Plan

- 1\_ Addressing the individual (irresponsible) decisions made by Saddam Hussein.
- 2\_ Adding a section addressing the consequences of the Ba'ath regime's violations of international and humanitarian laws.

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### Course Description Form

13. Course Name:	
Ba'ath Party Crimes in Iraq.	
14. Course Code:	
NTU203	
15. Semester / Year:	
First Semester / 2024-2025	
16. Description Preparation Date:	
2025-6-12	
17. Available Attendance Forms:	
My presence	
18. Number of Credit Hours (Total) / Number of Units (Total)	
2 Hours	
19. Course administrator's name (mention all, if more than one name)	
Name: Dr. Lamia shaker Ahmed Email: <a href="mailto:lamia.shaker@ntu.ed.iq">lamia.shaker@ntu.ed.iq</a>	
20. Course Objectives	
Course Objectives	<ul style="list-style-type: none"><li>- Understand and comprehend the Ba'ath Party's crimes in Iraq.</li><li>2- Identify the Ba'ath Party's methods and the crimes committed by the regime.</li></ul>

<b>21. Teaching and Learning Strategies</b>	
<b>Strategy</b>	<p>Explain the scientific material to students in detail.</p> <p>2- Involve students in identifying types of crimes.</p> <p>3- Discuss and debate vocabulary related to the Ba'ath</p>
<b>22. Course Evaluation</b>	
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc	
<b>23. Learning and Teaching Resources</b>	
Required textbooks (curricular books, if any)	
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Learning method	and evaluation	Name of the unit/topic, teaching method,	Required Learning Outcomes	Hours	Week
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	The concept of crimes and crime sections	Learn about crimes and their types	2	First
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Types of international crimes and decisions issued by the Supreme Criminal Court	Gain knowledge about the types of crimes and the decisions issued by the criminal court	2	Two
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Psychological and social crimes	Understand the meaning of psychological and social crime	2	Three
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Mechanisms of psychological crimes and the effects of psychological crimes	Statement of the mechanisms of psychological crime	2	Four

			and its effects		
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Social crimes and the militarization of society	Understanding the forms of social crimes and the militarization of society	2	Five
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	The Baathist regime's position on religion	Gaining knowledge about the Ba'ath regime's position on religion	2	Six
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	The Baathist regime's violation of Iraqi laws	Explain how the Ba'ath regime violated Iraqi laws	2	Seventh
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Some decisions regarding political and military violations of the Baath regime	Learn about some of the various types of violation	2	Eighth

			.s		
Giving grades to participants and conducting a daily exam in the lecture	Explanati on and discussion	Prison and detention places of the Baath regime	Gain knowled ge about prisons and detention .centers	2	Ninth
Giving grades to participants and conducting a daily exam in the lecture	Explanati on and discussion	Environmental crimes of the Baath regime in Iraq	A Statemen t and Understa nding of the Ba'ath Party's Environ mental Crimes in Iraq	2	Ten
Giving grades to participants and conducting a daily exam in the lecture	Explanati on and discussion	Military and radioactive pollution and mine explosions. Contamination with radioactive materials	Identifyi ng War Pollution , Radioact ivity, and Mine Explosio ns	2	Week 11



Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Destruction of cities and villages (scorched earth policy)  The crime of draining the marshes  Razing palm groves, trees and crops	Understand how the regime destroyed cities and villages	2	Week 12
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Mass grave crimes  The events of the genocide graves committed by the Baathist regime	Gain knowledge about the events of the genocide graves	2	13
Giving grades to participants and conducting a daily exam in the lecture	Explanation and discussion	Chronological classification of genocide graves in Iraq for the period 1969 AD - 2003 AD	Recognize and understand the chronological classification of genocide graves	2	14

Awarding grades to participants	Explanation and discussion	Student final exam of the course	Gain full knowledge of the curriculum and solve questions	2	15
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7 Infrast ructur e					
prepared by the Ministry of Higher Education and Scientific Research		1-The required textbooks are binding			
1-Main references (sources) 1- Salim Matar, Encyclopedia of the Iraqi Environment, First Arabic Edition, 2010. 2-Archives of the Iraqi Center for Documentation of Extremist Crimes at the Abbasid Holy Shrine.		2-Main references -1 (sources)			
1-Muhammad Al-Fadil, Crimes against State Security, New Press, Damascus, 1978 2-D. Qais Nasser and researcher Abdul Hadi Ma'nouk Al-Khatim		<b>3- Recommended books and references (scientific (.....),journals, reports</b>			
		4-Electronic references, Internet sites			

--Course development plan
1-Addressing the individual (irresponsible) decisions that were issued by Saddam Hussein 2-Adding a section that addresses the consequences of the Baathist regime's violations of international and humanitarian laws.

**Course Description: Computer Applications (AT229)****1. Educational Institution**

Administrative Technical College

**2. Scientific Department**

Accounting Techniques

**3. Academic Level**

Second Year

**4. Course Code / Title**

AT229 / Computer Applications

**5. Attendance Type**

Theoretical

**6. Semester / Year**

Second Semester / 2024–2025

**7. Total Study Hours**

3

**8. Date of Preparation**

14/06/2025

**9. Course Objectives (General Objectives)**

1. Provide students with essential knowledge and skills to use computers and their applications in academic and practical fields, enhancing their competence in utilizing modern technology in their decisions.
2. Understand the subject of computer applications and solve technical problems.
3. Deal with issues arising in various applications and provide solutions.
4. Introduce students to computer hardware and software.
5. Enable students to use the Windows operating system.
6. Train students in using Microsoft applications (Word, Excel, PowerPoint).

**Learning Outcomes (LOs), Teaching & Assessment Methods**

- Keeping pace with the development of Computer Applications.
- Teaching methods: Theoretical lectures, use of visual teaching aids (presentations, data show).
- Assessment methods: Daily and monthly exams, assignments, practical exercises, participation in discussions.

**Skills Developed:**

- Ability to comprehend computer applications and apply them practically.
- Ability to handle problems related to applications.
- Exposure to computer applications in companies and academic projects.
- Participation in discussions and teamwork.

**Weekly Course Outline**

Week	Learning Outcomes	Unit / Topic	Teaching Method	Assessment Method
1	Introduction & overview of computer applications	Lecture + Data Show	Exams + Discussions	Exams + Discussions
2	Types and uses of software	Lecture + Data Show	Exams + Discussions	Exams + Discussions
3	Hardware basics and components	Lecture + Data Show	Exams + Discussions	Exams + Discussions
4	Input & output devices + cache memory	Lecture + Data Show	Exams + Discussions	Exams + Discussions
5	System software & operating systems	Lecture + Data Show	Exams + Discussions	Exams + Discussions

6	Application software & licensing	Lecture + Data Show	Exams + Discussions	Exams + Discussions
7	Computer viruses & protection methods	Lecture + Data Show	Exams + Discussions	Exams + Discussions
8	Introduction to Windows 10 (desktop, icons, commands)	Practical + Lecture	Exams	Exams
9	File & disk management	Practical + Lecture	Exams	Exams
10	Paint program (drawing & editing)	Practical + Lecture	Exams	Exams
11	Introduction to Microsoft Word (saving, editing documents)	Practical	Exams	Exams
12	Word features (Home, Insert menus)	Practical	Exams	Exams
13	Introduction to Computer Networks (classification, benefits, risks)	Lecture + Discussion	Exams	Exams
14	Introduction to the Internet (origin, uses, requirements)	Lecture + Discussion	Exams	Exams
15	Internet applications (websites, browsers, email)	Lecture + Discussion	Exams	Exams
16	Introduction to Microsoft Excel (spreadsheets, creating tables, formulas)	Practical	Exams	Exams
17	Excel features (rows, columns, cells, charts)	Practical	Exams	Exams
18	Advanced Excel (mathematical formulas, financial functions, charts)	Practical	Exams	Exams
Final	Final Examination	Written Exam	Grading	Grading

## 10. Course Development Plan

### 1. Updating Content:

- Introduce new concepts in computer applications.
- Use electronic slides to present information and apply in practical problems.

### 2. Alignment with Qualifications:

- Define measurable learning outcomes.
- Link outcomes to knowledge and skills needed in the labor market.

### 3. Developing Teaching Methods:

- Use active learning strategies (problem-based learning, brainstorming, case studies).
  - Use modern technology (e-learning, instructional videos, simulations).
4. Enhancing Critical Thinking & Analytical Skills:
- Develop students' ability to solve problems and make data-driven decisions.

#### 11. Infrastructure Requirements

- Availability of classrooms, laboratories, and workshops.
- Main textbooks:
  - Ahmed Saleh Hatem Al-Obaidi – Computer Networks
  - Ziyad Mohammed Abed et al. – Practical Explanation of Word, Excel, PowerPoint, and Windows (University of Mosul)
  - Jis Al-Yadi – Using Windows (University of Gezira)
- Additional references: Academic journals, books, and reports.

Program description .1				
Credit hours		Course name	Course code	Year/Level
○	Theoretical + Practical	Intermediate Accounting 1	AT222	/ 2020-2022 second

Expected learning outcomes of the program .2	
Knowledge: Enabling the student to apply scientific accounting principles to enable him to evaluate the company's financial position and present the accounts in a scientific and logical manner to serve administrative levels in all sectors	
Skills	
	Enabling students to apply scientific accounting principles to enable them to evaluate the financial position of the institution and present it in a logical manner to serve internal and external parties

	.
values	
	Developing students' ability to share ideas

Teaching and learning strategies .٣
. Project-based learning: Assigning students practical projects related to accounting concepts Teaching them specific skills such as preparing an income statement, trading account, and profit and loss-account

Evaluation methods .٤
Oral tests / Written tests / Observation / Student's cumulative record

Faculty .٥					
Faculty members					
Faculty preparation		Special requirements/skills (if any)		Specialization	
	angel			private	general
	angel			Financial Accountin	account ing
					teacher

				g and Au diting		
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Professional development
Orientation of new faculty members
Professional development for faculty members

Acceptance criteria .٦

The most important sources of information about the program .٧
<p>, Core , Saud Good , Jasem , on Naeem , slave Mr, Nazim Hassan ( ٢٠١٢ ) –١  accounting Intermediate vision Contemporary , Edition First , Libra For printing  . and design , Najaf The most honorable , Iraq</p> <p>Intermediat accounting , Kieso , ٢٠٢٠</p>

accounting information and issues and using electronic devices to display accounting Using new concepts in the field of

## Course Description Form

Course structure .٩٠					
Evaluation method	Teaching method	Topic name	Required learning outcomes	watches	week
Tests and reports	+ Practical Theoretical	Introduction to ,Accounting, Its nature Its objectives, outputs of the accounting system , users of accounting information	Accounting is described as a service activity that provides information that helps beneficiaries in the decision-making process. It can limit a large amount of data to a small number of interconnected elements	٥	1



Tests and reports	+ Practical Theoretical	, Financial statements ,how to prepare them reviewing final accounts , accounting Trading, profit and loss account , budget .General	A commercial company is known as a company that buys goods for the purpose of selling them and making profits. The final accounts are limited to two main accounts that are presented in the lecture	◦	2
Tests and reports	+ Practical Theoretical	Financial statements in industrial establishments	The gains are shown as say that Some it is the report that measures the success of the company's operations in a specific period of time, due to its great importance in providing information to investors and .creditors	◦	3
Tests and reports	+ Practical Theoretical	Manufacturing Statement	industrial companies and those in commercial companies is .explained	◦	4
Tests and reports	+ Practical Theoretical	Income Statement	,Earnings which some call it, are presented as a report that	◦	5

			measures the success of the company's operations over a specific period of time due to their great importance in providing information to investors and creditors.		
Tests and reports	+ Practical Theoretical	Operating statement and income statement	The difference between the final accounts in industrial companies and those in commercial companies is explained.	◦	6
Tests and reports	+ Practical Theoretical	Preparing a profit and loss distribution statement	The purpose of preparing the profit and loss account is explained, as the total profit resulting from the trading account does not represent the net profit that must be added to the capital.	◦	7
Tests and reports	+ Practical Theoretical	of Financial Position	The company's financial position is displayed through this statement at the time it is prepared which is usually at the end of the	◦	8

			fiscal year, to show what the company owns in assets and what its liabilities are		
Tests and reports	+ Practical Theoretical	CashFlow	Clarifying and explaining the investment operations in which the company uses large sums of money and answering questions about the source of funding for these investments	◦	9
Tests and reports	+ Practical Theoretical	Financial statements in commercial establishments	The retained earnings statement is displayed as this statement is a settlement of the retained earnings account balance from the beginning of the year to the end of it	◦	10
Tests and reports	+ Practical Theoretical	WorkSheet and Settlements The restriction	The settlement restrictions have been clarified, and in order to arrive at the net profit and loss for the fiscal year, the principle of matching revenues with their expenses	◦	11

			must be ,applied. Thus the profit and loss account is only charged with the expenses that pertain to the ,year regardless of what was paid for them or not .paid		
Tests and reports	+ Practical Theoretical	Debtors and the formation of a provision for doubtful debts	Debtors are an important element of the company's .current assets The word debtors means the company's rights over others that are expected to be collected in .cash	◦	12
Tests and reports	+ Practical Theoretical	cash	Cash : movement in companies is divided into two parts. The first is related to the fund and is affected by receipts (cash or checks) and cash payments related to financial .transactions The second part is related to the bank and is	◦	13

			concerned with financial transactions that take place through moving the current account in the .bank		
Tests and reports	+ Practical Theoretical	Bank matching statement	The process of comparing the balance on the bank statement with the balance recorded in the company's books to identify and correct any .discrepancies Discrepancies may occur due to transactions that have not yet been recorded in the company's or bank's books, or recording .errors	o	١٤
			Review and exam		١٥

Program description ٩.				
Credit hours		Course name	Course code	Year/Level
٥	Theoretical + Practical	Intermediate Accounting ٢	AT222	/ ٢٠٢٥-٢٠٢٤ second

Expected learning outcomes of the program ١٠.	
Knowledge: Enabling the student to apply scientific accounting principles to enable him to evaluate the company's financial position and present the accounts in a scientific and logical manner to serve administrative levels in all sectors	
Skills	
	Enabling students to apply scientific accounting principles to enable them to evaluate the financial position of the institution and present it in a logical manner to serve internal and external stakeholders
values	
	Developing students' ability to share ideas

### Teaching and learning strategies .١١

. Project-based learning: Assigning students practical projects related to accounting concepts  
Teaching them specific skills such as preparing an income statement, trading account, and profit and loss-account

### Evaluation methods .١٢

Oral tests / Written tests / Observation / Student's cumulative record

### Faculty .١٣

#### Faculty members

Faculty preparation		Special requirements/skills (if any)		Specialization		Academic rank
	angel			private	general	
	angel			Financial Accounting and Auditing	accounting	teacher

#### Professional development

Orientation of new faculty members

Professional development for faculty members

Acceptance criteria ١٤.

The most important sources of information about the program ١٥.

١- (٢٠١٢) Nazim Hassan Mr, slave , on Naeem , Jasem , Good Saud , Core , ,  
Contemporary vision Intermediate accounting , Edition First , Libra For printing  
Iraq , Najaf The most honorable , and design .  
٢٠٢٠, Kieso, Intermediataccounting.

Program Development Plan ١٦.

Using new concepts in- accounting Using new concepts in- accounting information and issues and using electronic devices to display accounting



## Course Description Form

Course structure . ١ .					
Evaluation method	Teaching method	Topic name	Required learning outcomes	watch es	week
Tests and reports	Practical + Theoretical	,Fixed assets ,their types methods of obtaining tangible ,fixed assets cash ,purchase credit ,purchase creation or manufacture gift ,	Fixed assets are acquired for the purpose of contributing to the production process and not for the purpose of sale, because in this case they will be transformed into commodity .inventory and not a fixed asset	٥	١
Tests and reports	Practical + Theoretical	Depreciation of fixed assets, its causes, and its calculation bases	The portion deducted from the cost of the asset in exchange for its services provided in production processes, i.e., it is the distribution of the cost of the asset over its productive life, with each accounting period being charged with the costs of the services of the assets provided, in implementation of the matching .principle	٥	٢

Tests and reports	Practical + Theoretical	Methods of calculating depreciation and , methods of recording depreciation	There are several ways to ,calculate depreciation :including Fixed installment method -١ Declining balance method -٢ Sum of years' digits -٣ method Method of production -٤ units	o	٣
Tests and reports	Practical + Theoretical	Processing of depreciation calculation ,changes change in productive life, and obsolete fixed assets that are still in use	When changing the method ,of calculating depreciation the following steps must be :followed <b>Determine the -١ reason for the change Financial Impact -٢ Assessment Edit accounts -٣</b>	o	٤
Tests and reports	Practical + Theoretical	Sale of fixed assets	Selling fixed assets requires specific accounting procedures. Here are the :basic steps <b>Determine the -١ book value Determine the -٢ selling price Profit or loss -٣ account Recording the -٤ transaction in the accounting books</b>	o	o

			<b>Disclosure in -<sup>o</sup> financial statements</b>		
<b>Tests and reports</b>	<b>Practical + Theoretic al</b>	<b>Replacemen t of fixed .assets</b>	<p>Replacing fixed assets requires specific accounting procedures. Here are the :basic steps</p> <p><b>Determine the -<sup>1</sup> book value of the old asset</b></p> <p><b>Determine the -<sup>2</sup> cost of the new asset</b></p> <p><b>Calculating profit -<sup>3</sup> or loss on the sale of the old asset</b></p> <p><b>Recording the -<sup>4</sup> new asset in the accounting books</b></p> <p><b>Depreciation -<sup>o</sup> calculation for the new asset</b></p> <p><b>Disclosure in -<sup>1</sup> financial statements</b></p>	<b>o</b>	<b>6</b>
<b>Tests and reports</b>	<b>Practical + Theoretic al</b>	<b>Losses and gains from the sale and replacement of fixed .assets</b>	<p>We deal with losses and gains from the sale of fixed assets :as follows</p> <p><b>When a profit -<sup>1</sup> fixed asset is sold at a price higher than its book value, a gain on sale of fixed assets is .recorded</b></p>	<b>o</b>	<b>7</b>

			<p>accounting -٢ record</p> <p>When As for the losses a fixed asset is sold for less than its book value, a loss on sale of fixed assets is .recorded</p> <p>:Accounting Recording The loss is recorded in the profit and loss account, reflecting a decrease in the .company's net income</p>		
Tests and reports	Practical + Theoretical	,Investments their types and .conditions	<p>There are several types of .investments</p> <p>financial -١ investments Real estate -٢ investments Alternative -٣ investments</p>	٥	٨
Tests and reports	Practical + Theoretical	Buying ,stocks ,dividends selling them, free .stocks	<p>Buying and selling stocks requires a good understanding of the .financial market and stocks</p> <p>When buying a stock, you must follow the following :steps</p> <p>Choosing a mediator -١ Open an account -٢ Stock selection -٤ Set price -٥ Execute the deal -٦</p>	٥	٩
Tests and reports	Practical +	Bonds, their ,types	,When the company needs cash it sells these investments in the financial market, as these	٥	١٠

	<b>Theoretic al</b>	,conditions purchase at ,par value purchase between interest .periods	investments are easy and quick .to sell		
<b>Tests and reports</b>	<b>Practical + Theoretic al</b>	<b>Buying and selling bonds at more than the nominal value buying at a) , (premium extinguishin g the , premium profits and losses from .the sale</b>	<b>Buying and selling bonds requires a good understanding of the .financial market and bonds :Here are some key points Bond -١ selection Set price -٢ Understandin -٣ g the return As for selling bonds Determine -١ the right time Set price -٢ Understan -٣ ding the risks</b>	٥	١١
<b>Tests and reports</b>	<b>Practical + Theoretic al</b>	<b>Buying and selling bonds at less than the face value buying at a) , (discount extinguishin g the , discount profits and</b>	<b>Buying bonds at less than face value opponent -١ Return -٢ Risks -٣ As for selling bonds loss -١ Reasons -٢ Impact -٣</b>	٥	١٢

		losses from the sale			
Tests and reports	Practical + Theoretic al	Department al accounts definition	Departmental accounts are accounting accounts used to record and track financial transactions for each department or unit within a company	◦	١٣
Tests and reports	Practical + Theoretic al	Distribution of expenses between departments required , accounting records	Distribution of expenses between departments requires Determine -١ expenses Determine the -٢ distribution bases Distribution of -٣ expenses	◦	١٤
Tests and reports	Practical + Theoretic al	General review and completion of the curriculum	Review what was explained in previous lectures, identify topics that the student finds difficult to understand, re- explain them, and conduct a test	◦	١٥

## Course Description Form

1. Course Name: Public finance	
Administrative Technical College/	
2. Course Code:	
AT٢٢٦	
3. Semester / Year:	
٢٠٢٤-٢٠٢٣	
4. Description Preparation Date:	
5. Available Attendance Forms:	
My presence	
6. Number of Credit Hours (Total) / Number of Units (Total)	
٢٨	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr. Fadwa Ali Hussein	
Email: fadwaalabd@ntu.edu.iq	
8. Course Objectives	
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• .....</li> <li>• <b>Course Outcomes, Teaching and Learning Methods, and Assessment</b></li> <li>• <b>Course Outcomes</b></li> </ul>

- |  |  |
|--|--|
|  | <ul style="list-style-type: none"> <li>• <b>Definition:</b> A set of knowledge, skills, and values that the course seeks to achieve in students.</li> <li>• <b>Importance:</b> They provide the learner with a clear idea of what they will be able to do after completing the course, and they assist in designing and evaluating courses.</li> <li>• ..... Skills</li> <li>• <b>B1 - Apply</b> business letter writing techniques</li> <li>• <b>B2 - Understand</b> the difference between a leader and an administrator</li> <li>• <b>B3 - Understand</b> the branches of management and feedback from the administrative operations system</li> <li>• </li> <li>• <b>Values</b></li> </ul> |
|--|--|



	<ul style="list-style-type: none"> <li>• <b>A1- Demonstrates commitment to professional ethics in preparing accounting reports</b></li> <li>• <b>A2- Works effectively within a team and accepts diverse opinions</b></li> <li>• ..... </li> </ul>
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## 9. Teaching and Learning Strategies

<b>Strategy</b>	How They Are Determined: Course outcomes are determined based on the objectives of the academic program to which the course belongs
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## 10. Course Structure

<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
Week 1	2	Definition of Public Finance • The Importance of Public Finance	Interactive lectures - theoretical explanation – guided reading	Written tests - assignments . Midterm and final exams –	

		<p>in the National Economy</p> <ul style="list-style-type: none"> <li>• Objectives of Public Finance: Achieving Economic Stability, Economic Justice, and Economic Efficiency</li> </ul>		Quizzes	
Week2	2	Introduction to Accounting	<p>Classical Theory of Public Finance</p> <ul style="list-style-type: none"> <li>• Keynesian Theory of Public Finance</li> <li>• Modern Theory of Public Finance</li> </ul>	<p>Written tests - assignments .</p> <p>Midterm and final exams – quizzes</p>	
Week3	2	Commercial messages	<p>Main objectives:</p> <p>Providing information to the reader</p> <p>Getting the reader's response</p>	<p>Written tests - assignments .</p>	

Week4	2		Building better public relations	Midterm and final exams – quizzes	
			The economic functions of government	Written tests - assignments	
			• The social and political functions of government	Midterm and final exams – quizzes	
		Taxes: Types of taxes (direct and indirect taxes)	Definition of the General Budget	Written tests - assignments	
Week5	2	• Non-tax revenues	• Budget components: revenues, expenditures	Midterm and final exams – quizzes	
		• Tax analysis	• General Budget classification	Written tests - assignments	
				Midterm and final exams - quizzes	

Week6	2	Government funding	Classification of public expenditures: current and capital expenditures	Written tests - assignments ·	
	2		• Reasons for public expenditures	Midterm and final exams – quizzes Written tests - assignments ·	
	2	Learn basic terms in administrative disciplines	• Public expenditure management	Midterm and final exams – quizzes	
Week7			Draw a flowchart of administrative processes and their number		
Week8	2	Learn about the flow chart that illustrates administrative processes.	Administrative terms		
			Administrative Terminology		
			Principles and Concepts, Administrative Schools	Written tests - assignments ·	
		Public debts		Midterm and final exams – quizzes	
			Definition of public debt	Written tests -	

Week9	2		<ul style="list-style-type: none"> <li>• Types of debt: domestic and external</li> <li>• Impact of public debt on the economy</li> </ul>	assignments . Midterm and final exams – quizzes	
		Fiscal deficit and balanced budget	fiscal deficit reduction policies	Written tests - assignments .	
		Inflation and government revenues		Midterm and final exams – quizzes Written tests - assignments .	
Week10	2		The relationship between inflation and public revenues <ul style="list-style-type: none"> <li>• The impact of inflation on the state budget</li> <li>• Fiscal policies to combat inflation</li> </ul>	Midterm and final exams – quizzes Written tests - assignments . Midterm and final exams – quizzes Written tests - assignments . Midterm and final exams – quizzes	
		Government financial policy			
Week11	2	Accounting Transactions	Fiscal policy tools: taxes,		



Week13	2	International public finance	<ul style="list-style-type: none"> <li>• International Financial Institutions (World Bank, International Monetary Fund)</li> <li>• The Impact of Globalization on Public Finance</li> </ul>		
Week14	۲	Public money Management	<p>Transparency and Accountability in Public Finance Management</p> <ul style="list-style-type: none"> <li>• Public Finance Reports</li> <li>• The Role of Oversight Agencies</li> </ul>		

Week15	۲	Developments in public finance	<p>The Impact of Economic Crises on Public Finance</p> <ul style="list-style-type: none"> <li>• Modern Trends in Public Finance</li> <li>• Challenges of Public Finance in the Modern Era</li> </ul> <p>Second exam</p>		
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#### 11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

#### 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)

**Required textbooks are available free of charge in the department and institute libraries.**

**Main references (resources) are available free of charge in the department and institute libraries.**



	<b>Internet: Electronic references, websites. -</b>
Main references (sources)	.
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

1. Program Description				
Year/Level	Course Code	Course Name	Credit Hours	
2024–2025/ Third	AT313	Corporate Accounting	theoretical	practical
			3	2

2. Expected learning outcomes of the program
Introducing the student to the company from a historical and legal perspective, its types and characteristics, the procedures for establishing companies, and the accounting treatments for all of the above.
Skills
The student's familiarity with the accounting of partnerships and the accounting treatments that reflect the relationship between the company as a legal entity and the partners
Ethics
Performing his duties at the workplace with professional motives and adhering to professional ethics.

3. Teaching and Learning Strategies
Explain the scientific material to students in detail.
2. Involve students in solving mathematical problems.
3. Discuss and discuss vocabulary related to the topic.

4. Evaluation methods
Weekly, monthly, daily and end of year exams.

5. Faculty			
Faculty Members			
Academic Rank	Specialization	Special Requirements/Skills (if applicable)	Number of the teaching staff

	General	Special			Staff	Lecturer
lecturer	accounting	Cost accounting			Staff	

## Professional Development

### Mentoring new faculty members

Briefly describes the process used to mentor new, visiting, full-time, and part-time faculty at the institution and department level.

### Professional development of faculty members

Briefly describe the academic and professional development plan and arrangements for faculty such as teaching and learning strategies, assessment of learning outcomes, professional development, etc.

## 6. Acceptance Criterion

Admission criteria for morning studies are part of the central admissions plan approved by the Ministry of Higher Education and Scientific Research. Admission criteria for evening studies are identical to the actual admissions plan for morning studies.

## 7. The most important sources of information about the program

The programmers and resources are approved by the university's sector committees and are updated periodically through annual meetings to suit the labor market.

## 8. Program Development Plan

Developing curricula that are appropriate for the labor market.

Holding scientific seminars and conferences aimed at updating curricula.

Monitoring scientific developments in the field of specialization.

## Course Description Form

<b>1. Course Name:</b>					
Corporate Accounting					
<b>2. Course Code:</b>					
AT313					
<b>3. Semester / Year:</b>					
First semester/third stage/2024-2025					
<b>4. Description Preparation Date:</b>					
5/6/2025					
<b>5. Available Attendance Forms:</b>					
Attendance					
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>					
5 hours, 4 units per week					
<b>7. Course administrator's name (mention all, if more than one name)</b>					
Name: Dr. Israa Yousif Thanoon					
Email: israyd@ntu.edu.iq					
<b>8. Course Objectives</b>					
<b>Course Objectives</b>		The student's familiarity with the accounting of personal companies, most notably partnerships, and the accounting treatments for the			
<b>9. Teaching and Learning Strategies</b>					
<b>Strategy</b>		1. Explain the scientific material to students in detail. 2. Involve students in solving mathematical problems. 3. Discuss and discuss vocabulary related to the topic.			
<b>10. Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
1	5	Knowledge and practical application	Introduction to Corporate Accounting	Practical + Theoretical	Tests and reports
2	5	Knowledge and practical application	General Partnerships: Definition, Establishment Requirements	Practical + Theoretical	Tests and reports
3	5	Knowledge and practical application	Capital in General Partnerships	Practical + Theoretical	Tests and reports
4	5	Knowledge and practical application	Forms of Capital in General Partnerships	Practical + Theoretical	Tests and reports

5	5	Knowledge and practical application	Partners' relationship with the general partnership, partners' current account	Practical + Theoretical	Tests and reports
6	5	Knowledge and practical application	Partner's withdrawals account, partner's withdrawal interest	Practical + Theoretical	Tests and reports
7	5	Knowledge and practical application	Capital interest account	Practical + Theoretical	Tests and reports
8	5	Knowledge and practical application	Partner's loan account, partner's salary (bonus) account	Practical + Theoretical	Tests and reports
9	5	Knowledge and practical application	Profit and loss distribution account, profit and loss distribution methods	Practical + Theoretical	Tests and reports
10	5	Knowledge and practical application	Amending the general partnership contract and areas of change	Practical + Theoretical	Tests and reports
11	5	Knowledge and practical application	Goodwill	Practical + Theoretical	Tests and reports
12	5	Knowledge and practical application	Capital increase, partner addition	Practical + Theoretical	Tests and reports
13	5	Knowledge and practical application	Capital reduction, partner separation	Practical + Theoretical	Tests and reports
14	5	Knowledge and practical application	Company liquidation	Practical + Theoretical	Tests and reports
15	5	Knowledge and practical application	Swift liquidation and gradual liquidation	Practical + Theoretical	Tests and reports

## 11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	nothing
Main references (sources)	Kamel Al-Abbadi and Asmaa Al-Orfali (2006) Corporate Accounting University House
Recommended books and references (scientific journals, reports...)	- Rashad Noman Al-Badani (1999) Accounting for Partnerships: / Dar Al-Fikr Al-Mu'aser, Sana'a, Yemen - Dr. Ahmed Omar (2004) Persons and Partnerships, Al-Amin Center for Publishing and Distribution
Electronic References, Websites	

## Program description .\

Credit hours	Course name	Course code	Year/Level
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2	<b>theoretical</b>	Oil Specialized Accounting	AT314	2024/2025/the third
2	practical			

<b>Expected learning outcomes of the program</b>		.٢
<b>knowledge</b>		
	Providing the student with comprehensive information about the accounting systems used in the oil and insurance sectors, and the components of these systems.	
<b>Skills</b>		
	The student performs accounting work in oil and insurance companies.	
<b>values</b>		
	Developing students' abilities to share scientific ideas	
	Performing his duties at the workplace for professional reasons	

<b>Teaching and learning strategies</b>	.٣
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- Explaining the scientific material to students in detail.
- 2- Students' participation in solving mathematical problems.
- 3- Discussion and dialogue on vocabulary related to the topic.

Evaluation methods . ٤
(Oral tests / written tests / reports weekly / Daily attendance / Midterm and final exams))

Faculty . ٥					
Faculty members					
Faculty preparation		Special requirements/skills (if any)		Specialization	
lecturer	angel			private	general
	angel			Financial management	Financial and Banking Sciences
Assistant Professor					

Professional development
Orientation of new faculty members
Professional development for faculty members

<b>Acceptance criteria</b> .٦

<b>The most important sources of information about the program</b> .٧
<p>Principles of Management Dr. Shawqi Naji / Ayad Mahmoud Al-Rahim - Reda Abdul Razzaq - Baghdad - 1988</p> <ol style="list-style-type: none"> <li>1. Principles of Management / Dr. Shawqi Dahi / Ayad Mahmoud Al-Rahim, Reda Abdul Razzaq, Baghdad, 1988.</li> <li>2. Principles of Management with a Focus on Business Administration / Muhammad Khalil Al-Shamaa, Baghdad, 1990.</li> <li>3. Modern Management / Dr. QasimAl-Quraishi, Amman, 1979.</li> <li>4. Principles of Management / Dr. Nouri Al-Azzawi, Basra.</li> </ol>

<b>Program Development Plan</b> .٨
<ul style="list-style-type: none"> <li>● Develop curricula that are compatible with the labor market</li> <li>● Holding scientific seminars and conferences aimed at updating curricula</li> <li>● Follow up on scientific developments in the field of specialization</li> </ul>

## Course Description Form



Course Name: Specialized Accounting for Oil	.١
Section: Accounting Techniques	.٢
College: Administrative Technology / Mosul	.٣
Level: Third	.٤
Semester: Second	.٥
Number of weekly hours: 2 theoretical / 2 practical	.٦
Number of study units: 4	.٧
Code:AT314	.٨
•	
Material Type: ViewY/practical	.٩

Evaluation method	Teaching method	Topic name	Required learning outcomes	watches	week
Tests and reports	Practical + Theoretical	Introduction to petroleum accounting.	Knowledge and practical application	4	the first
Tests and reports	Practical + Theoretical	Accounting for research and exploration expenses, current expenses method, total cost (capital) method, successful efforts method.	Knowledge and practical application	4	the second
Tests and reports	Practical + Theoretical	Accounting for drilling and preparation	Knowledge and practical application	4	the third

		(development) phase costs.			
Tests and reports	Practical + Theoretical	Accounting for revenues and costs of the extraction phase.	Knowledge and practical application	4	Fourth
Tests and reports	Practical + Theoretical	Accounting treatment for the extinction of unprepared contracts.	Knowledge and practical application	4	Fifth
Tests and reports	Practical + Theoretical	Accounting treatment for amortization of productive contracts.	Knowledge and practical application	4	Sixth
Tests and reports	Practical + Theoretical	Principles of allocating joint costs in petroleum accounting.	Knowledge and practical application	4	Seventh
Tests and reports	Practical + Theoretical	Introduction to accounting in insurance companies, characteristics of the accounting system in insurance companies.	Knowledge and practical application	4	The eighth
Tests and reports	Practical + Theoretical	Processes for proving outstanding life insurance premiums and commissions due to agents.	Knowledge and practical application	4	Ninth
Tests and reports	Practical + Theoretical	Life insurance cancellation procedures.	Knowledge and practical application	4	tenth
Tests and reports	Practical + Theoretical	Accounting treatments for liquidating life insurance policies, and accounting treatments for paying compensation.	Knowledge and practical application	4	eleventh
Tests and reports	Practical + Theoretical	Regular and automatic loans.	Knowledge and practical application	4	twelfth
Tests and reports	Practical + Theoretical	Accounting treatments for reinsurance.	Knowledge and practical application	4	thirteenth
Tests and reports	Practical + Theoretical	Capital formation and reserves.	Knowledge and practical application	4	fourteenth
Tests and reports	Practical + Theoretical	Final accounts.	Knowledge and practical application	4	fifteenth

1. Program Description				
Year/Level	Course Code	Course Name	Credit Hours	
thid	AT311	Unified Accounting System	theoretical	Practical
			2	2

2. Expected learning outcomes of the program
<b>Knowledge</b>
By the end of this course, the student is expected to be able to: 1. Demonstrate a thorough understanding of Unified Accounting System, concepts, and techniques. Explain the role of financial accounting in <b>strategic planning, decision-making, and performance evaluation</b> . Understand the <b>ethical standards and regulatory frameworks</b> related to cost and Unified Accounting System.
<b>Ethics</b>
By the end of this course, the student is expected to be able to: 2.1 Analyze cost behavior using appropriate quantitative tools such as break-even analysis. 2.2 Apply different costing methods in diverse production environments (order system – stage system). 2.3 Evaluate the impact of cost options on managerial decisions (such as pricing, expansion, and cost reduction).
<b>Skills</b>
By the end of this course, the student is expected to be able to: 5.1 Adhere to professional ethics in handling financial. 5.2 the ability to differentiate between debits and credits. 5.3 the ability to prepare final accounts. .

3. Teaching and Learning Strategies
First: Strategies for Developing Knowledge and Understanding <ul style="list-style-type: none"> <li>• Interactive lectures to explain basic theoretical concepts.</li> <li>• Visual presentations (PowerPoint + practical explanations).</li> <li>• Guided reading from the textbook and additional references.</li> </ul> Second: Strategies for Developing Intellectual Skills <ul style="list-style-type: none"> <li>• Analyzing real-life case studies related to costing systems.</li> <li>• Classroom exercises and practical assignments on cost accounting and variance analysis.</li> <li>• Group discussions to stimulate critical thinking and link theory to practice.</li> </ul> Third: Strategies for Developing Professional and Practical Skills <ul style="list-style-type: none"> <li>• Practical applications using spreadsheets (Excel) or simplified accounting software.</li> <li>• Individual/group accounting assignments including preparing cost reports.</li> <li>• Mini-practical training in the classroom that simulates the accounting work environment.</li> </ul> Fourth: Strategies for Developing General Skills and Values <ul style="list-style-type: none"> <li>• Working in small teams to foster cooperation and responsibility.</li> <li>• Delivering oral presentations of short projects to develop presentation and communication skills.</li> <li>• Discussing ethical aspects of cost accounting (such as transparency and confidentiality).</li> </ul>

4. Evaluation methods
First: Assessment of Knowledge and Understanding <ul style="list-style-type: none"> <li>• Periodic written tests (quizzes) to measure understanding of theoretical concepts.</li> <li>• Midterm and final exams, which include objective and essay questions to measure comprehension and analysis of basic concepts.</li> <li>• Individual assignments that require explanation of cost concepts and classifications.</li> </ul>

**Second: Assessment of Mental Skills**

- Analyzing case studies and practical applications. In class, students are required to accounting data and make decisions.
- Short projects/analytical reports that include a comparison of accounting.

**Third: Evaluation of Professional and Practical Skills**

- Practical exercises using Excel or simplified accounting software.
- Student performance in practical classroom activities (such as preparing cost reports or production schedules).
- Individual or group applied projects in preparing product costs or analyzing variances.

5. Faculty						
Faculty Members						
Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Lecturer	Accounting	Finance and auditing			staff	

Professional Development
Mentoring new faculty members
Training courses in the field of specialization Courses on teaching and learning Courses on how to publish scientific research
Professional development of faculty members
Training courses in the field of specialization Developing scientific publishing skills

6. Acceptance Criterion
(The approved criteria for central admission of the Ministry of Higher Education and Scientific Research)

7. The most important sources of information about the program
Unified Accounting System Talib Al-Waiz .\ .\

8. Program Development Plan
Working to update curricula to keep pace with the labor market Working to develop the department's educational laboratories Working to develop the department's educational fields

### Course Description Form

1. Course Name:					
Unified Accounting System					
2. Course Code:					
AT311					
3. Semester / Year:					
Third					
4. Description Preparation Date:					
25/6/2025					
5. Available Attendance Forms:					
Class					
6. Number of Credit Hours (Total) / Number of Units (Total)					
75 hours/ 60					
7. Course administrator's name (mention all, if more than one name)					
Name: Bilal m. daood Email: bilal_daood@ntu.edu.iq					
8. Course Objectives					
<b>Course Objectives</b>			<b>9. Introduce the fundamental principles and concepts of Unified Accounting System</b> <b>10. Explains the methods of Unified Accounting System entries.</b> <b>11. Preparing final accounts</b>		
12. Teaching and Learning Strategies					
<b>Strategy</b>					
13. Course Structure					
<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
1	4	Rev The necessity and need for monotheism	Accounting unification		
2	4	Distinguish between it and financial accounting	Features of the unified accounting system		
3	4	Purchases cash	Purchases		
4	4	Purchase on credit	Purchases		
5	4	Payment operations	Purchase		
6	4	Transportation costs and all related Expenses	Purchase expenses		
7	4		Exam		
8	4	Purchase returns of all kinds, cash and deferred.	Purchase returns		
9	4	cash sale	Sales operations		

10	4	Deferred sale	Sales operations		
11	4	Sales returns of all kinds	Sales returns		
12	4	<b>Revenues and spin-offs</b>	incidental expenses and losses		
13	4	<b>incidental expenses and losses</b>	incidental expenses and losses		
14	4	Practical applications of the previous concepts Exercises and case studies	Comprehensive review applications		
15	4		Exam		
<b>14. Course Evaluation</b>					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc					
<b>15. Learning and Teaching Resources</b>					
Book		Unified Accounting System/Talib Al-Waiz			
		Articles and publications of the Federal Board of Supreme Audit in Iraq			
Electronic References, Websites		<a href="https://www.youtube.com/results?search_query=managerial+accounting+">https://www.youtube.com/results?search_query=managerial+accounting+</a>			

<b>9. Program Description</b>				
Year/Level	Course Code	Course Name	Credit Hours	
third	AT311	Unified Accounting System	theoretical	Practical
			2	2

<b>10. Expected learning outcomes of the program</b>
<b>Knowledge</b>
By the end of this course, the student is expected to be able to: 1. Demonstrate a thorough understanding of Unified Accounting System, concepts, and techniques. Explain the role of financial accounting in <b>strategic planning, decision-making, and performance evaluation</b> . Understand the <b>ethical standards and regulatory frameworks</b> related to cost and Unified Accounting System.
<b>Ethics</b>
By the end of this course, the student is expected to be able to: 2.1 Analyze cost behavior using appropriate quantitative tools such as break-even analysis. 2.2 Apply different costing methods in diverse production environments (order system – stage system). 2.3 Evaluate the impact of cost options on managerial decisions (such as pricing, expansion, and cost reduction).
<b>Skills</b>
By the end of this course, the student is expected to be able to: 5.1 Adhere to professional ethics in handling financial. 5.2 the ability to differentiate between debits and credits. 5.3 the ability to prepare final accounts.

<b>11. Teaching and Learning Strategies</b>
First: Strategies for Developing Knowledge and Understanding • Interactive lectures to explain basic theoretical concepts.

- Visual presentations (PowerPoint + practical explanations).
  - Guided reading from the textbook and additional references.
- Second: Strategies for Developing Intellectual Skills
- Analyzing real-life case studies related to costing systems.
  - Classroom exercises and practical assignments on cost accounting and variance analysis.
  - Group discussions to stimulate critical thinking and link theory to practice.
- Third: Strategies for Developing Professional and Practical Skills
- Practical applications using spreadsheets (Excel) or simplified accounting software.
  - Individual/group accounting assignments including preparing cost reports.
  - Mini-practical training in the classroom that simulates the accounting work environment.
- Fourth: Strategies for Developing General Skills and Values
- Working in small teams to foster cooperation and responsibility.
  - Delivering oral presentations of short projects to develop presentation and communication skills.
  - Discussing ethical aspects of cost accounting (such as transparency and confidentiality).

## 12. Evaluation methods

First: Assessment of Knowledge and Understanding

- Periodic written tests (quizzes) to measure understanding of theoretical concepts.
- Midterm and final exams, which include objective and essay questions to measure comprehension and analysis of basic concepts.
- Individual assignments that require explanation of cost concepts and classifications.

Second: Assessment of Mental Skills

- Analyzing case studies and practical applications. In class, students are required to accounting data and make decisions.
- Short projects/analytical reports that include a comparison of accounting.

Third: Evaluation of Professional and Practical Skills

- Practical exercises using Excel or simplified accounting software.
- Student performance in practical classroom activities (such as preparing cost reports or production schedules).
- Individual or group applied projects in preparing product costs or analyzing variances.

## 13. Faculty

### Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Lecturer	Accounting	Finance and auditing			staff	

### Professional Development

#### Mentoring new faculty members

Training courses in the field of specialization  
 Courses on teaching and learning  
 Courses on how to publish scientific research

**Professional development of faculty members**

Training courses in the field of specialization  
Developing scientific publishing skills

**14. Acceptance Criterion**

**(The approved criteria for central admission of the Ministry of Higher Education and Scientific Research**

**15. The most important sources of information about the program**

Unified Accounting System Talib Al-Waiz .٣  
.٤

**16. Program Development Plan**

Working to update curricula to keep pace with the labor market  
Working to develop the department's educational laboratories  
Working to develop the department's educational fields

**Course Description Form**

<b>16. Course Name:</b>	
Unified Accounting System	
<b>17. Course Code:</b>	
AT311	
<b>18. Semester / Year:</b>	
Third	
<b>19. Description Preparation Date:</b>	
25/6/2025	
<b>20. Available Attendance Forms:</b>	
Class	
<b>21. Number of Credit Hours (Total) / Number of Units (Total)</b>	
75 hours/ 60	
<b>22. Course administrator's name (mention all, if more than one name)</b>	
Name: Bilal m. daood Email: bilal_daood@ntu.edu.iq	
<b>23. Course Objectives</b>	
<b>Course Objectives</b>	<b>24. Introduce the fundamental principles and concepts of Unified Accounting System</b> <b>25. Explains the methods of Unified Accounting System entries.</b> <b>26. Preparing final accounts</b>
<b>27. Teaching and Learning Strategies</b>	
<b>Strategy</b>	
<b>28. Course Structure</b>	



Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Re Why is it due?	Accrual basis accounting		
2	4	Purchases cash	Purchase of fixed assets		
3	4	Purchase on credit	Purchase of fixed assets		
4	4	Create existing ones through advances	Purchase of fixed assets		
5	4	Marriage advances and other types of advances	Processing advances		
6	4	Compensation for importing goods	Compensation		
7	4		Exam		
8	4	Opening of Credit and Processing of Credit Expenses	Documentary Credits		
9	4	Warehouse and raw materials accounts	Inventory processing		
10	4	Accounts Receivable	Debit current accounts		
11	4	Creditor accounts	Current accounts payable		
12	4	Processing inventory and cash differences	Processing inventory and cash differences		
13	4	Fixed asset	Reciprocal accounts		
14	4	Practical applications of the previous concepts Exercises and case studies	Comprehensive review applications		
15	4		Exam		
<b>29. Course Evaluation</b>					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc					
<b>30. Learning and Teaching Resources</b>					
Book		Unified Accounting System/Talib Al-Waiz			
		Articles and publications of the Federal Board of Supreme Audit in Iraq			
Electronic References, Websites		<a href="https://www.youtube.com/results?search_query=managerial+accounting">https://www.youtube.com/results?search_query=managerial+accounting</a>			

<b>17. Program Description</b>				
Year/Level	Course Code	Course Name	Credit Hours	
Third	AT319	Audit 1	theoretical	Practical
			2	2

<b>18. Expected learning outcomes of the program</b>	
<b>Knowledge</b>	

By the end of this course, the student is expected to be able to:

1. Demonstrate a thorough understanding of **Audit**, concepts, and techniques.  
Explain the role of **Audit strategic planning, decision-making, and performance evaluation**.  
Understand the **ethical standards and regulatory frameworks** related to cost and **Audit**.

#### **Ethics**

By the end of this course, the student is expected to be able to:

- 2.1 Analyze cost behavior using appropriate quantitative tools such as break-even analysis.
- 2.2 Apply different costing methods in diverse production environments (order system – stage system).
- 2.3 Evaluate the impact of cost options on managerial decisions (such as pricing, expansion, and cost reduction).

#### **Skills**

By the end of this course, the student is expected to be able to:

- 5.1 Adhere to professional ethics in handling financial.
- 5.2 the ability to differentiate between debits and credits.
- 5.3 the ability to prepare final accounts.

### **19. Teaching and Learning Strategies**

First: Strategies for Developing Knowledge and Understanding

- Interactive lectures to explain basic theoretical concepts.
- Visual presentations (PowerPoint + practical explanations).
- Guided reading from the textbook and additional references.

Second: Strategies for Developing Intellectual Skills

- Analyzing real-life case studies related to costing systems.
- Classroom exercises and practical assignments on cost accounting and variance analysis.
- Group discussions to stimulate critical thinking and link theory to practice.

Third: Strategies for Developing Professional and Practical Skills

- Practical applications using spreadsheets (Excel) or simplified accounting software.
- Individual/group accounting assignments including preparing cost reports.
- Mini-practical training in the classroom that simulates the accounting work environment.

Fourth: Strategies for Developing General Skills and Values

- Working in small teams to foster cooperation and responsibility.
- Delivering oral presentations of short projects to develop presentation and communication skills.
- Discussing ethical aspects of cost accounting (such as transparency and confidentiality).

### **20. Evaluation methods**

First: Assessment of Knowledge and Understanding

- Periodic written tests (quizzes) to measure understanding of theoretical concepts.
- Midterm and final exams, which include objective and essay questions to measure comprehension and analysis of basic concepts.
- Individual assignments that require explanation of cost concepts and classifications.

Second: Assessment of Mental Skills

- Analyzing case studies and practical applications. In class, students are required to accounting data and make decisions.
- Short projects/analytical reports that include a comparison of accounting.

Third: Evaluation of Professional and Practical Skills

- Practical exercises using Excel or simplified accounting software.
- Student performance in practical classroom activities (such as preparing cost reports or production schedules).
- Individual or group applied projects in preparing product costs or analyzing variances.

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21. Faculty						
Faculty Members						
Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Lecturer	Accounting	Finance and auditing			staff	

Professional Development
Mentoring new faculty members
Training courses in the field of specialization Courses on teaching and learning Courses on how to publish scientific research
Professional development of faculty members
Training courses in the field of specialization Developing scientific publishing skills

22. Acceptance Criterion
(The approved criteria for central admission of the Ministry of Higher Education and Scientific Research)

23. The most important sources of information about the program
Principles of Auditing and Internal Control / Abdul Razzaq Muhammad Othman . <sup>o</sup>

24. Program Development Plan
Working to update curricula to keep pace with the labor market Working to develop the department's educational laboratories Working to develop the department's educational fields

### Course Description Form

31.	Course Name:
	<b>Audit 1</b>
32.	Course Code:
	AT319
33.	Semester / Year:
	<b>Third</b>
34.	Description Preparation Date:
	1/7/2025

35. Available Attendance Forms:					
Class					
36. Number of Credit Hours (Total) / Number of Units (Total)					
75 hours/ 60					
37. Course administrator's name (mention all, if more than one name)					
Name: Bilal m. daood Email: bilal_daood@ntu.edu.iq					
38. Course Objectives					
Course Objectives			<b>39. Introduce the fundamental principles and concepts of Audit 1</b> <b>40. Explains the methods of Financial control</b> <b>Preparing Audit 1</b>		
41. Teaching and Learning Strategies					
Strategy					
42. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Re Definition and concept?	Introduction to Auditing		
2	4	Objectives and procedures	Audit objectives		
3	4	Local and international	Auditing standards		
4	4	Auditor characteristics	The auditor		
5	4	Auditor characteristics	The auditor		
6	4	The role of the auditor in correcting errors	Mistakes and cheating		
7	4		Exam		
8	4	Contractual liability and professional liability	Auditor's responsibility		
9	4	Criminal liability, liability for the actions of assistants.	Auditor's responsibility		
10	4	Regulatory procedures	Auditing requirements		
11	4	concept, factors	Internal audit		
12	4	Objectives Standards and Methods Practice Images and Reports	Internal Audit		
13	4	Standards and Methods Practice Images and Reports	Internal Audit		

14	4	Practical applications of the previous concept Exercises and case studies	Comprehensive review applications		
15	4		Exam		
<b>43. Course Evaluation</b>					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc					
<b>44. Learning and Teaching Resources</b>					
Book		Principles of Auditing and Internal Control / Abdul Razzaq Muham Othman			
		Articles and publications of the Federal Board of Supreme Audit in Ir			
Electronic References, Websites		<a href="https://www.youtube.com/results?search_query=managerial+accountni">https://www.youtube.com/results?search_query=managerial+accountni</a>			

<b>25. Program Description</b>				
Year/Level	Course Code	Course Name	Credit Hours	
Forth	AT411	Cost accounting	theoretical	practical
			3	2

<b>26. Expected learning outcomes of the program</b>
<b>Knowledge</b>
By the end of this course, the student is expected to be able to: 1. Demonstrate a thorough understanding of management accounting principles, concepts, and techniques. Explain the role of management accounting in <b>strategic planning, decision-making, and performance evaluation</b> . Understand the <b>ethical standards and regulatory frameworks</b> related to cost and management accounting.
<b>Skills</b>
By the end of this course, the student is expected to be able to: 2.1 Analyze cost behavior using appropriate quantitative tools such as break-even analysis. 2.2 Apply different costing methods in diverse production environments (order system – stage system). 2.3 Evaluate the impact of cost options on managerial decisions (such as pricing, expansion, and cost reduction).
<b>Ethics</b>
By the end of this course, the student is expected to be able to: 5.1 Adhere to professional ethics in handling financial and cost information. 5.2 Demonstrate responsibility and self-discipline in performing accounting tasks and cost analysis. 5.3 Respect confidentiality when preparing and submitting cost reports within work environments or training projects. 5.4 Promote professional behavior in teamwork, such as accepting different opinions and assuming responsibility.

<b>27. Teaching and Learning Strategies</b>
First: Strategies for Developing Knowledge and Understanding <ul style="list-style-type: none"> <li>• Interactive lectures to explain basic theoretical concepts.</li> <li>• Visual presentations (PowerPoint + practical explanations).</li> <li>• Guided reading from the textbook and additional references.</li> </ul> Second: Strategies for Developing Intellectual Skills <ul style="list-style-type: none"> <li>• Analyzing real-life case studies related to costing systems.</li> <li>• Classroom exercises and practical assignments on cost accounting and variance analysis.</li> <li>• Group discussions to stimulate critical thinking and link theory to practice.</li> </ul>

Third: Strategies for Developing Professional and Practical Skills

- Practical applications using spreadsheets (Excel) or simplified accounting software.
- Individual/group accounting assignments including preparing cost reports.
- Mini-practical training in the classroom that simulates the accounting work environment.

Fourth: Strategies for Developing General Skills and Values

- Working in small teams to foster cooperation and responsibility.
- Delivering oral presentations of short projects to develop presentation and communication skills.
- Discussing ethical aspects of cost accounting (such as transparency and confidentiality).

## 28. Evaluation methods

First: Assessment of Knowledge and Understanding

- Periodic written tests (quizzes) to measure understanding of theoretical concepts.
- Midterm and final exams, which include objective and essay questions to measure comprehension and analysis of basic concepts.
- Individual assignments that require explanation of cost concepts and classifications.

Second: Assessment of Mental Skills

- Analyzing case studies and practical applications. In class, students are required to analyze cost data and make decisions.
- Short projects/analytical reports that include a comparison of cost systems or break-even analysis.

Third: Evaluation of Professional and Practical Skills

- Practical exercises using Excel or simplified accounting software.
- Student performance in practical classroom activities (such as preparing cost reports or production schedules).
- Individual or group applied projects in preparing product costs or analyzing variances.

## 29. Faculty

### Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Dr.	Accounting	Management accounting			staff	

### Professional Development

#### Mentoring new faculty members

Training courses in the field of specialization  
Courses on teaching and learning  
Courses on how to publish scientific research

#### Professional development of faculty members

Training courses in the field of specialization  
Developing scientific publishing skills

## 30. Acceptance Criterion

**(The approved criteria for central admission of the Ministry of Higher Education and Scientific Research**

**31. The most important sources of information about the program**

S. M. Datar & M. V. Rajan – Pearson Education.

يستخدم في مقررات محاسبة التكاليف ١ و ٢.

**32. Program Development Plan**

Working to update curricula to keep pace with the labor market

Working to develop the department's educational laboratories

Working to develop the department's educational fields

**Course Description Form**

45. Course Name:

Cost accounting 1

46. Course Code:

AT310

47. Semester / Year:

third / first

48. Description Preparation Date:

25/6/2025

49. Available Attendance Forms:

Class

50. Number of Credit Hours (Total) / Number of Units (Total)

75 hours/ 60

51. Course administrator's name (mention all, if more than one name)

Name:

Email:

52. Course Objectives

**Course Objectives**

53. **Introduce the fundamental principles and concepts** of management accounting and distinguish them from financial accounting.
54. **Develop students' ability to analyze cost behaviors** and apply various costing methods such as job costing, process costing, and activity-based costing.
55. **Enhance decision-making skills** by teaching tools such as cost-volume-profit analysis, budgeting, and variance analysis.
56. **Equip students with skills to prepare internal reports** that assist managers in planning, controlling, and evaluating business performance.
57. **Enable students to use relevant management accounting data** to support strategic business decisions.

	<p>58. <b>Foster understanding of performance measurement systems</b> and their role in organizational control and motivation.</p> <p>59. <b>Build awareness of ethical considerations</b> in management accounting practices and promote professional responsibility.</p> <p>60. <b>Introduce the role of digital technologies</b> and analytics in modern management accounting and decision support systems.</p>
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#### 61. Teaching and Learning Strategies

Strategy	
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#### 62. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Introduction Strategic Management Accounting	Strategic role of management accounting		
2	4	Advanced Costing Techniques	Target costing		
3	4	Advanced Budgeting Concepts	Beyond budgeting		
4	4	Strategic Performance Management	Balanced Scorecard (BS)		
5	4	Transfer Pricing	Methods (market-based, cost-based, negotiated)		
6	4	Environmental and Sustainability Accounting	Environmental management		
7	4	Value Chain Analysis	Identifying value-added activities		
8	4	Benchmarking and Quality Costing	Types and uses benchmarking		



9	4	Customer Profitability Segment Analysis	<input type="checkbox"/> Measuring customer value <input type="checkbox"/>		
10	4	Risk Management Accounting	identifying and quantifying business risk		
11	4	Lean Accounting	Investment appraisal methods (NPV, IRR, Payback)		
12	4	<b>Performance Measurement</b>	Financial and non-financial indicators		
13	4	<b>Responsibility Accounting and Divisional Performance</b>	Principles of management accounting		
14	4	Ethics Strategic Management Accounting	Ethical issues in management decision-making		
15	4	Revision Final Assessment	Comprehensive review of key topics		

### 63. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

### 64. Learning and Teaching Resources

Required textbooks (curricular books, if any)	<b>Management Accounting</b> <b>Authors:</b> Charles T. Horngren, Gary Sundem, William Stratt
Main references (sources)	<b>Management Accounting</b> <b>Authors:</b> Charles T. Horngren, Gary Sundem, William Stratt
Recommended books and references (scientific journals, reports...)	<b>Management Accounting</b> <b>Authors:</b> Charles T. Horngren, Gary Sundem, William Stratt
Electronic References, Websites	<a href="https://www.youtube.com/results?search_query=managerial+accounting+">https://www.youtube.com/results?search_query=managerial+accounting+</a>

### 33. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
<b>Forth</b>	<b>AT316</b>	<b>Cost accounting</b>	<b>theoretical</b>	<b>practical</b>
			<b>3</b>	<b>2</b>

### 34. Expected learning outcomes of the program

#### Knowledge

By the end of this course, the student is expected to be able to:

1. Demonstrate a thorough understanding of management accounting principles, concepts, and techniques.

Explain the role of management accounting in **strategic planning, decision-making, and performance evaluation**.  
Understand the **ethical standards and regulatory frameworks** related to cost and management accounting.

#### **Skills**

By the end of this course, the student is expected to be able to:

- 2.1 Analyze cost behavior using appropriate quantitative tools such as break-even analysis.
- 2.2 Apply different costing methods in diverse production environments (order system – stage system).
- 2.3 Evaluate the impact of cost options on managerial decisions (such as pricing, expansion, and cost reduction).

#### **Ethics**

By the end of this course, the student is expected to be able to:

- 5.1 Adhere to professional ethics in handling financial and cost information.
- 5.2 Demonstrate responsibility and self-discipline in performing accounting tasks and cost analysis.
- 5.3 Respect confidentiality when preparing and submitting cost reports within work environments or training projects.
- 5.4 Promote professional behavior in teamwork, such as accepting different opinions and assuming responsibility.

### **35. Teaching and Learning Strategies**

First: Strategies for Developing Knowledge and Understanding

- Interactive lectures to explain basic theoretical concepts.
- Visual presentations (PowerPoint + practical explanations).
- Guided reading from the textbook and additional references.

Second: Strategies for Developing Intellectual Skills

- Analyzing real-life case studies related to costing systems.
- Classroom exercises and practical assignments on cost accounting and variance analysis.
- Group discussions to stimulate critical thinking and link theory to practice.

Third: Strategies for Developing Professional and Practical Skills

- Practical applications using spreadsheets (Excel) or simplified accounting software.
- Individual/group accounting assignments including preparing cost reports.
- Mini-practical training in the classroom that simulates the accounting work environment.

Fourth: Strategies for Developing General Skills and Values

- Working in small teams to foster cooperation and responsibility.
- Delivering oral presentations of short projects to develop presentation and communication skills.
- Discussing ethical aspects of cost accounting (such as transparency and confidentiality).

### **36. Evaluation methods**

First: Assessment of Knowledge and Understanding

- Periodic written tests (quizzes) to measure understanding of theoretical concepts.
- Midterm and final exams, which include objective and essay questions to measure comprehension and analysis of basic concepts.
- Individual assignments that require explanation of cost concepts and classifications.

Second: Assessment of Mental Skills

- Analyzing case studies and practical applications. In class, students are required to analyze cost data and make decisions.
- Short projects/analytical reports that include a comparison of cost systems or break-even analysis.

Third: Evaluation of Professional and Practical Skills

- Practical exercises using Excel or simplified accounting software.
- Student performance in practical classroom activities (such as preparing cost reports or production schedules).
- Individual or group applied projects in preparing product costs or analyzing variances.

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37. Faculty						
Faculty Members						
Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Dr.	Accounting	Management accounting			staff	

Professional Development
Mentoring new faculty members
Training courses in the field of specialization Courses on teaching and learning Courses on how to publish scientific research
Professional development of faculty members
Training courses in the field of specialization Developing scientific publishing skills

38. Acceptance Criterion
(The approved criteria for central admission of the Ministry of Higher Education and Scientific Research)

39. The most important sources of information about the program
<div style="text-align: right;">             .٧              S. M. Datar &amp; M. V. Rajan – Pearson Education.    ○              يستخدم في مقررات محاسبة التكاليف ١ و ٢.    ○           </div>

40. Program Development Plan
Working to update curricula to keep pace with the labor market Working to develop the department's educational laboratories Working to develop the department's educational fields

### Course Description Form

65. Course Name:
Cost accounting 1
66. Course Code:
AT310
67. Semester / Year:
third / first
68. Description Preparation Date:

25/6/2025

69. Available Attendance Forms:

Class

70. Number of Credit Hours (Total) / Number of Units (Total)

75 hours/ 60

71. Course administrator's name (mention all, if more than one name)

Name:

Email:

72. Course Objectives

**Course Objectives**

73. **Introduce the fundamental principles and concepts** of management accounting and distinguish them from financial accounting.
74. **Develop students' ability to analyze cost behaviors** and apply various costing methods such as job costing, process costing, and activity-based costing.
75. **Enhance decision-making skills** by teaching tools such as cost-volume-profit analysis, budgeting, and variance analysis.
76. **Equip students with skills to prepare internal reports** that assist managers in planning, controlling, and evaluating business performance.
77. **Enable students to use relevant management accounting data** to support strategic business decisions.
78. **Foster understanding of performance measurement systems** and their role in organizational control and motivation.
79. **Build awareness of ethical considerations** in management accounting practices and promote professional responsibility.
80. **Introduce the role of digital technologies** and analytics in modern management accounting and decision support systems.

81. Teaching and Learning Strategies

**Strategy**

82. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Introduction Strategic Management Accounting	Strategic role of management accounting		

2	4	Advanced Costing Techniques	Target costing		
3	4	Advanced Budgeting Concepts	Beyond budgeting		
4	4	Strategic Performance Management	Balanced Scorecard (BS)		
5	4	Transfer Pricing	Methods (market-based, cost-based, negotiated)		
6	4	Environmental and Sustainability Accounting	Environmental management		
7	4	Value Chain Analysis	Identifying value-added activities		
8	4	<b>Benchmarking and Quality Costing</b>	Types and uses of benchmarking		
9	4	Customer Profitability Segment Analysis	<input type="checkbox"/> Measuring customer value <input type="checkbox"/>		
10	4	Risk Management Accounting	Identifying and quantifying business risk		
11	4	Lean Accounting	Investment appraisal methods (NPV, IRR, Payback)		
12	4	<b>Performance Measurement</b>	Financial and non-financial indicators		
13	4	<b>Responsibility Accounting and Divisional Performance</b>	Principles of management accounting		
14	4	Ethics Strategic Management Accounting	Ethical issues in management decision-making		
15	4	Revision Final Assessment	Comprehensive review of key topics		
83. Course Evaluation					

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

#### 84. Learning and Teaching Resources

Required textbooks (curricular books, if any)	<b>Management Accounting</b> <b>Authors:</b> Charles T. Horngren, Gary Sundem, William Stratt
Main references (sources)	<b>Management Accounting</b> <b>Authors:</b> Charles T. Horngren, Gary Sundem, William Stratt
Recommended books and references (scientific journals, reports...)	<b>Management Accounting</b> <b>Authors:</b> Charles T. Horngren, Gary Sundem, William Stratt
Electronic References, Websites	<a href="https://www.youtube.com/results?search_query=managerial+outning+">https://www.youtube.com/results?search_query=managerial+outning+</a>

## 1. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
2024–2025/Third	AT3111	Investment management	Theoreti cal +	Practica

## 2. Expected learning outcomes of the program

### Knowledge

- Identify the types of investments (stocks, bonds, real estate, etc.) and their basic principles.
- The ability to analyze financial markets and understand the factors affecting them.
- Know how to assess the risks associated with investing and use risk management tools.
- Understand different investment strategies and how to apply them to achieve returns.

### Skills

- Ability to conduct financial analyses to evaluate investment performance.
- Proficiency in using financial analysis tools and software such as Excel and data analysis software.
- Skills in presenting financial information clearly and convincingly to investors and stakeholders.
- Ability to think critically and solve investment–related problems.

<b>Ethics</b>	
<ul style="list-style-type: none"> <li>– Promote the value of integrity and ethics in making investment decisions.</li> <li>– Understand the importance of sustainable investments and their impact on society and the environment.</li> <li>– Promote the value of collaborating with others to achieve investment goals.</li> <li>– Appreciate the importance of continuous learning in the fields of investment and financial markets.</li> </ul>	

### 3. Teaching and Learning Strategies

1. Project-based learning: Assigning students practical projects related to financial concepts.
2. Case studies: Analyzing real-life cases of companies or projects to apply financial concepts.
3. Cooperative learning: Organizing students into small groups to work together on tasks or projects.  
This promotes knowledge sharing and interaction among students.
4. Interactive lectures: Using techniques such as brainstorming or surveys during lectures.
5. Problem-based learning: Presenting complex financial problems that require students to analyze and find solutions.
6. Use of technology: Using tools such as financial analysis software or simulations to apply concepts.
7. Workshops: Organizing workshops to teach specific skills such as budgeting or financial analysis.
8. Self-directed learning: Encouraging students to research and explore additional topics on their own.
9. Discussion facilitation: Encouraging discussions about contemporary financial issues or emerging trends.

10. Continuous assessment: Using short tests, homework, and projects to continually assess student understanding.

#### 4. Evaluation methods

- 1– Various types of exams
- 2– Student feedback
- 3– Facial expressions
- 4– Learning matrix
- 5– Reports and studies

#### 5. Faculty

##### Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
teacher	Financial and Banking Sciences	<b>Financial management</b>			angel	

#### Professional Development

##### Mentoring new faculty members

Orientation of new faculty members

##### Professional development of faculty members

#### 6. Acceptance Criterion



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<b>7. The most important sources of information about the program</b>
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| <p>1 Dr. Muhammad Matar, Investment Management: Theoretical Framework and Practical Applications, Wael Publishing and Distribution House, Amman, 2009.</p> <p>2. Muhammad Majd al-Din Bakir, Investment Portfolios: Management and Strategies, Shuaa Publishing and Sciences, Aleppo, 2008.</p> <p>3. Dr. Shaqir Nouri Musa and others, Investment Management, Al-Masirah Publishing, Distribution, and Printing House, Amman, 2012.</p> |
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<b>8. Program Development Plan</b>
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| <p>1– Using new concepts in the field of investment management and using electronic devices to display information and issues.</p> |
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## Course Description Form

85.	Course Name: <b>Investment management</b>
86.	Course Code: AT3111
87.	Semester / Year: ٢٠٢٤-2025     3 / 2
88.	Description Preparation Date:
89. Available Attendance Forms:	
90. Number of Credit Hours (Total) / Number of Units (Total)	
45 Hours / 3 Units	
91.	Course administrator's name (mention all, if more than one name)
Name: Zahida Ali Yassin Email: Zahidaay@ntu.edu.iq	
92.	Course Objectives
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>Enable students to define basic investment concepts and its various types.</li> <li>Provide students with the necessary knowledge to understand the structure and functioning of financial markets.</li> <li>Teach students how to evaluate financial assets through fundamental and technical analysis.</li> <li>Enhance students' understanding of different types of risks and how to manage them effectively.</li> <li>Empower students to develop effective investment strategies that align with their financial goals.</li> <li>Encourage students to think critically and analytically when making investment decisions.</li> <li>Introduce students to the latest trends and technologies in investment management.</li> </ul>

- Enhance students' understanding of responsible investing and its importance

### 93. Teaching and Learning Strategies

<b>Strategy</b>	View videos from YouTube Discussion 3. Delivering the lecture (virtual and online) Group or cooperative education role-playing Oral, written and online tests via Classroom
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### 94. Course Structure

Week	Hours	Teaching method	Unit or subject name	Learning method	Evaluation method
1	3	Practical+ Theoretical	Stock Market and Investment Management	Discussion and explanation of the video presentation, questions and answers	Oral, written and electronic tests
2	3	Practical+ Theoretical	Principles on which the investment decision is based and the influencing factors	Video presentation, discussion, explanation, questions and answers Role playing,	
3	3	Practical+ Theoretical	Investment determinants	Video presentation, discussion, explanation, questions and answers Role playing,	Oral, written and electronic tests
4	3	Practical+ Theoretical	Risk: its concept and types		
5	3	Practical+ Theoretical	Sources of investment risk		
6	3	Practical+ Theoretical	Financial investment tools	Video presentation, explanation, questions and answers, discussion,	Oral, written and electronic tests
7	3	Practical+ Theoretical	Stocks, their types, advantages and disadvantages		

					workshop applications, a student solutions.	
	8	3	Practical+ Theoretical	Bonds, their types, advantages and disadvantages	Video presentation, explanation, questions and answers, discussion, workshop applications, a student solutions.	
	9	3	Practical+ Theoretical	Real estate, commodities, a investment fund		
	10	3	Practical+ Theoretical	Fundamental analysis	Video presentation, explanation, questions and answers, discussion, workshop applications, a student solutions.	Oral, written and electronic tests
	11	3	Practical+ Theoretical	Technical analysis		Oral, written and electronic tests
	12	3	Practical+ Theoretical	Investment portfolio, its concept and objectives	Video presentation, explanation, questions and answers, discussion, and workshop applications.	Oral, written and electronic tests
	13	3	Practical+ Theoretical	Types of investment portfolios and their decisions		
	14	3	Practical+ Theoretical	Futures and futures contracts	Video presentation, explanation, questions and answers, discussion, workshop applications, a student solutions.	Oral, written and electronic tests
	15	3	Practical+ Theoretical	Discussing reports		

#### 95. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

## 96. Learning and Teaching Resources

Required textbooks (curricular books, if any)	<p>1-Dr. Muhammad Matar, Investment Management: Theoretical Framework and Practical Applications, Wael Publishing and Distribution House, Amman, 2009.</p> <p>2. Muhammad Majd al-Din Bakir, Investment Portfolios: Management and Strategies, Shuaa Publishing and Science Aleppo, 2008.</p> <p>3. Dr. Shaqir Nouri Musa and others, Investment Management, Al-Masir Publishing, Distribution, and Printing House, Amman, 2012.</p>
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## 9. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
2024–2025/Third	AT312	Financial management 1	Theoretical +	Practical

## 10. Expected learning outcomes of the program

Knowledge	
<ul style="list-style-type: none"> <li>– Understand concepts such as the time value of money, risk and return, and financial statement analysis.</li> <li>– Be able to read and understand various financial statements (balance sheet, income statement, cash flow statement).</li> <li>– Understand different sources of financing and their costs, and how to make optimal financing decisions.</li> <li>– Understand personal and business financial planning methods, including budgeting.</li> </ul>	
Skills	
<ul style="list-style-type: none"> <li>– The ability to analyze financial data and use it in decision-making.</li> </ul>	

<ul style="list-style-type: none"> <li>– Proficiency in using accounting and financial software, such as Excel and other financial software.</li> <li>– The ability to present financial ideas clearly and convincingly to colleagues and management.</li> <li>– Develop critical thinking skills to solve complex financial problems.</li> </ul>	
<b>Ethics</b>	
<ul style="list-style-type: none"> <li>– Promote the value of integrity and transparency in financial transactions.</li> <li>– Understand the importance of social responsibility in financial decision-making and its impact on society.</li> <li>– Promote the value of teamwork and collaboration with others to achieve financial goals.</li> <li>– Appreciate the importance of sustainability in financial decisions and how they impact the future.</li> </ul>	

## 11. Teaching and Learning Strategies

1. Project-based learning: Assigning students practical projects related to financial concepts.
2. Case studies: Analyzing real-life cases of companies or projects to apply financial concepts.
3. Cooperative learning: Organizing students into small groups to work together on tasks or projects.  
This promotes knowledge sharing and interaction among students.
4. Interactive lectures: Using techniques such as brainstorming or surveys during lectures.
5. Problem-based learning: Presenting complex financial problems that require students to analyze and find solutions.
6. Use of technology: Using tools such as financial analysis software or simulations to apply concepts.

7. Workshops: Organizing workshops to teach specific skills such as budgeting or financial analysis.
8. Self-directed learning: Encouraging students to research and explore additional topics on their own.
9. Discussion facilitation: Encouraging discussions about contemporary financial issues or emerging trends.
10. Continuous assessment: Using short tests, homework, and projects to continually assess student understanding.

## 12. Evaluation methods

- 1– Various types of exams
- 2– Student feedback
- 3– Facial expressions
- 4– Learning matrix
- 5– Reports and studies

## 13. Faculty

### Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
teacher	Financial and Banking Sciences	Financial management			angel	

### Professional Development

<b>Mentoring new faculty members</b>
<b>Orientation of new faculty members</b>
<b>Professional development of faculty members</b>

<b>14. Acceptance Criterion</b>

<b>15. The most important sources of information about the program</b>
1. Financial Management – Professor Dr. Mohammed Al-Amri, 2011 <ul style="list-style-type: none"><li>• Financial Management – Professor Dr. Khalil Al-Shamaa</li><li>• Introduction to Financial Management and Financial Analysis, Amman, Jordan: Dar Al-Mustaqbal for Publishing and Distribution, 2000</li><li>• Advanced Financial Management, Dr. Adnan Tayeh Al-Naimi + Prof. Dr. Arshad Fouad Al-Tamimi, Al-Yazouri Scientific Publishing and Distribution House, 2019</li><li>• Financial and Banking Management, Osama Abdulkhaleq Al-Ansari – Wael Publishing House, 1995</li><li>• Scientific Journals in Accounting and Financial Management Specialties</li><li>• Specialized Websites</li></ul>

<b>16. Program Development Plan</b>
Using new concepts in the field of financial management and using electronic devices to display information and issues



## Course Description Form

97.	Course Name: <b>Financial management 1</b>
98.	Course Code: <b>AT312</b>
99.	Semester / Year: <b>٢٠٢٤-2025     3 /1</b>
100.	Description Preparation Date:
101.	Available Attendance Forms:
102.	Number of Credit Hours (Total) / Number of Units (Total)
60 Hours / 4 Units	
103.	Course administrator's name (mention all, if more than one name)
Name: <b>Zahida Ali Yassin</b> Email: <b>Zahidaay@ntu.edu.iq</b>	
104.	Course Objectives
Course Objectives	<ul style="list-style-type: none"> <li>• <b>Understanding Financial Concepts:</b> Equip students with the ability to understand and interpret concepts of financial management and recognize their importance in a business context.</li> <li>• <b>Financial Data Analysis:</b> Enable students to analyze financial data, extract key information from financial statements, and assess the financial performance of companies.</li> <li>• <b>Strategic Financial Decision-Making:</b> Provide students with the ability to make sound and strategic financial decisions based on financial analysis, forecasts, and economic factors.</li> <li>• <b>Budgeting and Financial Planning:</b> Help students acquire necessary skills to create budgets, engage in financial planning, and manage financial resources effectively and sustainably.</li> </ul>

## 105. Teaching and Learning Strategies

### Strategy

View videos from YouTube  
Discussion  
3. Delivering the lecture (virtual and online)  
Group or cooperative education  
role-playing  
Oral, written and online tests via Classroom

## 106. Course Structure

Week	Hours	Unit or subject name	Teaching method	Learning method	Evaluation method
Week 1,2	4	The concept of financial management	Practical+ Theoretical	Role-play, video presentation, discussion and explanation Questions and answers, presentation	Oral, written and electronic tests
		Its functions and objectives of financial management	Practical+ Theoretical		
	4	The impact of inflation on financial management decisions	Practical+ Theoretical		
		The relationship of other sciences to financial management	Practical+ Theoretical		
Week 3	4	Sources and types of funds	Practical+ Theoretical		
Week 4,5	4	Legal forms of companies	Practical+ Theoretical		
		Agency problem			

Week 6,7	4	Balance sheet	Practical+ Theoretical	Video presentation, explanation, Q&A, discussion, role-playing, workshops, and practical applications for companies using Eacal	Oral, written and electronic tests
		Income statement			
	4	cash flow tatement			
Week 8,9	4	Tax analysis	Practical+ Theoretical	Presentation, explanation, questions and answers, discussion and practical applications for	
		Taxes on the ncome of joint-stock companies			

	4	The relationship between extinction and tax savings		companies	
		Methods for calculating the marginal tax rate			

Week 10	4	Financial analysis concept	Practical+ Theoretical	Role-play, video presentation, discussion and explanation Questions and answers, presentation	Oral, written and electronic tests
		The importance of financial analysis	Practical+ Theoretical		
Week11,12, 13	4	Vertical and horizontal analysis		Practical+ Theoretical	
	4	Financial ratios			
	4	Sources and uses of funds			
Week 14,15	4	Percentage of Sales Entry	Practical+ Theoretical	Discussion and explanation, questions and answers	
	4	Financial planning goals and steps			

### 107. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

### 108. Learning and Teaching Resources

Required textbooks (curricular books, if any)	1. Financial Management – Professor Dr. Mohammed Al-Amri, 2011 • Financial Management – Professor Dr. Khalil Al-Shamaa
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	<ul style="list-style-type: none"> <li>• Introduction to Financial Management and Financial Analysis, Amman, Jordan: Dar Al-Mustaqbal for Publishing and Distribution, 2000</li> <li>• Advanced Financial Management, Dr. Adnan Tayeh Al-Naimi + Prof. Dr. Arshad Fouad Al-Tamimi, Al-Yazouri Scientific Publishing and Distribution House, 2019</li> <li>• Financial and Banking Management, Osama Abdulkhaleq Al-Ansari – Wael Publishing House, 1995</li> <li>• Scientific Journals in Accounting and Financial Management Specialties</li> <li>• Specialized Websites</li> </ul>
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17. Program Description				
Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
2024-2025/Third	AT318	Financial management 2	Theoreti cal +	Practica

18. Expected learning outcomes of the program	
Knowledge	
<ul style="list-style-type: none"> <li>– Understand concepts such as the time value of money, risk and return, and financial statement analysis.</li> <li>– Be able to read and understand various financial statements (balance sheet, income statement, cash flow statement).</li> </ul>	

<ul style="list-style-type: none"> <li>– Understand different sources of financing and their costs, and how to make optimal financing decisions.</li> <li>– Understand personal and business financial planning methods, including budgeting.</li> </ul>	
<b>Skills</b>	
<ul style="list-style-type: none"> <li>– The ability to analyze financial data and use it in decision-making.</li> <li>– Proficiency in using accounting and financial software, such as Excel and other financial software.</li> <li>– The ability to present financial ideas clearly and convincingly to colleagues and management.</li> <li>– Develop critical thinking skills to solve complex financial problems.</li> </ul>	
<b>Ethics</b>	
<ul style="list-style-type: none"> <li>– Promote the value of integrity and transparency in financial transactions.</li> <li>– Understand the importance of social responsibility in financial decision-making and its impact on society.</li> <li>– Promote the value of teamwork and collaboration with others to achieve financial goals.</li> <li>– Appreciate the importance of sustainability in financial decisions and how they impact the future.</li> </ul>	

## 19. Teaching and Learning Strategies

1. Project-based learning: Assigning students practical projects related to financial concepts.
2. Case studies: Analyzing real-life cases of companies or projects to apply financial concepts.
3. Cooperative learning: Organizing students into small groups to work together on tasks or projects.  
This promotes knowledge sharing and interaction among students.
4. Interactive lectures: Using techniques such as brainstorming or surveys during lectures.

5. Problem-based learning: Presenting complex financial problems that require students to analyze and find solutions.
6. Use of technology: Using tools such as financial analysis software or simulations to apply concepts.
7. Workshops: Organizing workshops to teach specific skills such as budgeting or financial analysis.
8. Self-directed learning: Encouraging students to research and explore additional topics on their own.
9. Discussion facilitation: Encouraging discussions about contemporary financial issues or emerging trends.
10. Continuous assessment: Using short tests, homework, and projects to continually assess student understanding.

## 20. Evaluation methods

- 1- Various types of exams
- 2- Student feedback
- 3- Facial expressions
- 4- Learning matrix
- 5- Reports and studies

## 21. Faculty

### Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)	Number of the teaching staff	
	General	Special		Staff	Lecturer

teacher	Financial and Banking Sciences	Financial management			angel	
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<b>Professional Development</b>
<b>Mentoring new faculty members</b>
Orientation of new faculty members
<b>Professional development of faculty members</b>

<b>22. Acceptance Criterion</b>

<b>23. The most important sources of information about the program</b>
<p>1. Financial Management – Professor Dr. Mohammed Al-Amri, 2011</p> <ul style="list-style-type: none"> <li>• Financial Management – Professor Dr. Khalil Al-Shamaa</li> <li>• Introduction to Financial Management and Financial Analysis, Amman, Jordan: Dar Al-Mustaqbal for Publishing and Distribution, 2000</li> <li>• Advanced Financial Management, Dr. Adnan Tayeh Al-Naimi + Prof. Dr. Arshad Fouad Al-Tamimi, Al-Yazouri Scientific Publishing and Distribution House, 2019</li> <li>• Financial and Banking Management, Osama Abdulkhaleq Al-Ansari – Wael Publishing House, 1995</li> <li>• Scientific Journals in Accounting and Financial Management Specialties</li> <li>• Specialized Websites</li> </ul>

<b>24. Program Development Plan</b>
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Using new concepts in the field of financial management and using electronic devices to display information and issues

## Course Description Form

1. Course Name: <b>Financial management I</b>
2. Course Code: AT318
3. Semester / Year: ٢٠٢٤-2025     3 /2
4. Description Preparation Date:
5. Available Attendance Forms:
6. Number of Credit Hours (Total) / Number of Units (Total)
60 Hours / 4 Units
7. Course administrator's name (mention all, if more than one name)
Name: Zahida Ali Yassin Email: Zahidaay@ntu.edu.iq
8. Course Objectives

<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>o Provide students with the ability to understand the concept of working capital and its importance in improving operational efficiency.</li> <li>o Provide students with the skills to learn cash management strategies to achieve the required liquidity.</li> <li>o Provide students with the ability to understand how to manage accounts receivable and collect debts effectively.</li> <li>o Provide students with the skills to study inventory management strategies and their impact on costs and profitability.</li> <li>o Provide students with the ability to evaluate the costs and benefits of short-term financing.</li> <li>o Provide students with the skills to learn how to measure operating leverage and its impact on profits.</li> <li>o Provide students with the skills to assess the risks associated with financial leverage and how to manage them</li> </ul>
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## 9. Teaching and Learning Strategies

<b>Strategy</b>	<p>View videos from YouTube</p> <p>Discussion</p> <p>3. Delivering the lecture (virtual and online)</p> <p>Group or cooperative education</p> <p>role-playing</p> <p>Oral, written and online tests via Classroom</p>
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## 10. Course Structure

<b>Week</b>	<b>Hours</b>	<b>Unit or subject name</b>	<b>Teaching method</b>	<b>Learning method</b>	<b>Evaluation method</b>
Week 1,2,3	4	Working capital management	Practical+ Theoretical	Role-play, video presentation, discussion and explanation Questions and answers, presentation	Oral, written and electronic tests
		The concept of working capital management and its importance			
	4	Dimensions of working capital management			
	4	Working capital management policies			
Week 4,5,6	4	Reasons for keeping cash	Practical+ Theoretical	Role-play, video presentation, discussion and explanation Questions and answers, presentation	
	4	Cash management objectives			
	4	Cash Management Evaluation			
Week 7,8,9	4	Account management objectives	Practical+ Theoretical	Video presentation, explanation, Q&A, discussion, role-playing, workshops, and practical applications for companies using Ecal	Oral, written and electronic tests
	4	Management determinants			
	4	Accounts Receivable Management Evaluation			
Week 10,11	4	Inventory functions	Practical+ Theoretical	Presentation, explanation, questions and answers,	

		The purpose of inventory management		discussion and practical applications for companies	
	4	Inventory control systems			
		Fixed asset management and efficiency assessment			
Week 12,13	4	Financing structure and funding sources	Practical+ Theoretical	Role-play, video presentation, discussion and explanation Questions and answers, presentation	Oral, written and electronic tests
	4	Factors determining the selection of the appropriate source of financing	Practical+ Theoretical		
Week14,15	4	Operating leverage	Practical+ Theoretical	Video presentation, explanation, questions and answers, discussion, practical applications for companies using EACL, workshops, and student solutions.	
	4	Leverage	Practical+ Theoretical		
		Total lift			

## 11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

## 12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	. Financial Management – Professor Dr. Mohammed Al-Amri, 2011 • Financial Management – Professor Dr. Khalil Al-Shamaa • Introduction to Financial Management and Financial Analysis, Amman, Jordan: Dar Al-Mustaqbal for Publishing and Distribution, 2000
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	<ul style="list-style-type: none"> <li>• Advanced Financial Management, Dr. Adnan Tayeh Al-Naimi + Prof. Dr. Arshad Fouad Al-Tamimi, Al-Yazouri Scientific Publishing and Distribution House, 2019</li> <li>• Financial and Banking Management, Osama Abdulkhaleq Al-Ansari – Wael Publishing House, 1995</li> <li>• Scientific Journals in Accounting and Financial Management Specialties</li> <li>• Specialized Websites</li> </ul>
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#### **Course Description: Financial Institutions Accounting (AT315)**

##### **1. Educational Institution**

Administrative Technical College

##### **2. Scientific Department**

Accounting Techniques

##### **3. Academic Level**

Third year

##### **4. Course Code / Title**

AT315 / Financial Institutions Accounting

##### **5. Attendance Type**

Theoretical

##### **6. Semester / Year**

Second Semester / 2024–2025

##### **7. Total Study Hours**

4

##### **8. Date of Preparation**

15/06/2025

##### **9. Course Objectives (General Objectives)**

1. Recognize and understand the subject of Financial Institutions Accounting and solve related financial problems.
2. Deal with financial structures and develop solutions for them.
3. Understand accounting systems and records, and how to use them in solving problems of financial units.

##### **Learning Outcomes (LOs), Teaching & Assessment Methods**

- Keeping pace with developments in Financial Institutions Accounting.
- Teaching methods: Lectures, theoretical explanation, use of teaching aids (presentations, PowerPoint).
- Assessment methods: Daily and monthly exams, assignments, classroom participation, external projects.

##### **Skills Developed:**

- Ability to comprehend Financial Institutions Accounting and apply it practically.

- Ability to deal with financial crises and problems.
- Ability to use accounting systems and records.
- Exposure to accounting practices in companies, discussions, and dialogues.

#### **Weekly Course Outline**

Week	Learning Outcomes	Unit / Topic	Teaching Method	Assessment Method
1.5	Introduction to Financial Institutions	Introduction to Financial Institutions	Theoretical	Daily & monthly exams
1.5	Accounting Types of Financial Institutions (Banks, Insurance)	Accounting Types of Financial Institutions (Banks, Insurance)	Theoretical	Daily & monthly exams
3	Accounting entries in commercial banks	Accounting entries in commercial banks	Theoretical & Practical	Daily & monthly exams
3	Deposits, types, and accounting treatment	Deposits, types, and accounting treatment	Theoretical & Practical	Daily & monthly exams
3	Loans, credits, and accounting treatment	Loans, credits, and accounting treatment	Theoretical & Practical	Daily & monthly exams
1.5	Documentary credits and letters of guarantee	Documentary credits and letters of guarantee	Theoretical	Daily & monthly exams
3	General review and exercises	General review and exercises	Theoretical	Daily & monthly exams
3	Quiz / midterm exam	Quiz / midterm exam	Theoretical	Daily & monthly exams
1.5	Introduction to Insurance	Introduction to Insurance	Theoretical	Daily & monthly exams
3	Accounting for premiums and claims	Accounting for premiums and claims	Theoretical & Practical	Daily & monthly exams
1.5	Reserves and insurance provisions	Reserves and insurance provisions	Theoretical	Daily & monthly exams
1.5	Preparation of financial statements for banks	Preparation of financial statements for banks	Practical	Daily & monthly exams
1.5	Preparation of financial statements for insurance companies	Preparation of financial statements for insurance companies	Lecture & Workshop	Daily & monthly exams
1.5	Accounting disclosure requirements	Accounting disclosure requirements	Theoretical	Daily & monthly exams
3	Comprehensive review and problem-solving	Comprehensive review and problem-solving	Theoretical	Daily & monthly exams
Final	Final Examination	Final Examination	Written exam	

#### **10. Course Development Plan**

1. Updating Scientific Content:

- Update accounting concepts and theories in line with modern trends.
- Introduce the latest accounting practices and professional experiences.
- 2. Alignment with Qualifications:
  - Define measurable learning outcomes.
  - Link course outcomes to skills and knowledge required by the labor market.
- 3. Developing Teaching Methods:
  - Introduce active learning methods (problem-based learning, brainstorming, case studies).
  - Use modern technology (e-learning, instructional videos, simulations).
- 4. Enhancing Critical Thinking & Analytical Skills:
  - Train students on problem-solving and decision-making based on clear data and standards.

#### **11. Infrastructure Requirements**

- Availability of classrooms, laboratories, and workshops.
- Main references and resources:
  - Banking operations (savings accounts, credits, letters of guarantee).
  - Insurance companies with practical applications and exercises.
  - Accounting standards applied in Iraq.

Course Prepared by: Prof. Dr. Faihaa Abdullah Yaqoub

1. Program Description				
Year/Level	Course Code	Course Name	Credit Hours	
2024–2025 / Fourth	AT413	Advanced Cost Accounting	theoretical	practical
			3	2

2. Expected learning outcomes of the program
<b>Standard costing includes the following terms:</b> <ul style="list-style-type: none"> <li>• Definition of standard costing and its importance in cost accounting.</li> <li>• The difference between standard costing and actual costing.</li> <li>• Fixed budgeting and flexible budgeting.</li> <li>• Uses of standard costing in cost control and decision-making.</li> </ul>
<b>Skills</b>
The student's familiarity with standard cost accounting and how to use it in cost control and decision-making
<b>Ethics</b>
Performing his duties at the workplace with professional motives and adhering to professional ethics.

3. Teaching and Learning Strategies
<p>Explain the scientific material to students in detail.</p> <p>2. Involve students in solving mathematical problems.</p> <p>3. Discuss and discuss vocabulary related to the topic.</p>

4. Evaluation methods
Weekly, monthly, daily and end of year exams.

5. Faculty
<b>Faculty Members</b>



Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Lecturer	accounting	Cost accounting			Staff	

### Professional Development

#### Mentoring new faculty members

Briefly describes the process used to mentor new, visiting, full-time, and part-time faculty at the institution and department level.

#### Professional development of faculty members

Briefly describe the academic and professional development plan and arrangements for faculty such as teaching and learning strategies, assessment of learning outcomes, professional development, etc.

### 6. Acceptance Criterion

Admission criteria for morning studies are part of the central admissions plan approved by the Ministry of Higher Education and Scientific Research. Admission criteria for evening studies are identical to the actual admissions plan for morning studies.

### 7. The most important sources of information about the program

The programmers and resources are approved by the university's sector committees and are updated periodically through annual meetings to suit the labor market.

### 8. Program Development Plan

Developing curricula that are appropriate for the labor market.

Holding scientific seminars and conferences aimed at updating curricula.

Monitoring scientific developments in the field of specialization.

## Course Description Form

<b>1. Course Name:</b>					
Advanced Cost Accounting					
<b>2. Course Code:</b>					
AT413					
<b>3. Semester / Year:</b>					
Second semester/Fourth stage/2024-2025					
<b>4. Description Preparation Date:</b>					
5/6/2025					
<b>5. Available Attendance Forms:</b>					
Attendance					
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>					
5 hours, 4 units per week					
<b>7. Course administrator's name (mention all, if more than one name)</b>					
Name: Dr. Israa Yousif Thanoon Email: israyd@ntu.edu.iq					
<b>8. Course Objectives</b>					
<b>Course Objectives</b>		The student's familiarity with the accounting of personal companies, most notably partnerships, and the accounting treatments for them.			
<b>9. Teaching and Learning Strategies</b>					
<b>Strategy</b>		The student's familiarity with standard cost accounting and how to use it in cost control and decision-making			
<b>10. Course Structure</b>					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	Knowledge and practical application	The importance and advantages of standard costing	Practical + Theoretical	Tests and reports
2	5	Knowledge and practical application	Definition of standard costing and its importance in cost accounting.	Practical + Theoretical	Tests and reports
3	5	Knowledge and practical application	The difference between standard cost and actual cost.	Practical + Theoretical	Tests and reports
4	5	Knowledge and practical application	Fixed budget	Practical + Theoretical	Tests and reports
5	5	Knowledge and practical application	Flexible budget	Practical + Theoretical	Tests and reports
6	5	Knowledge and practical application	Definition of standard and sources of its preparation	Practical + Theoretical	Tests and reports
7	5	Knowledge and practical application	Types of standards	Practical + Theoretical	Tests and reports

8	5	Knowledge and practical application	Cost Standardization Considerations	Practical + Theoretical	Tests and reports
9	5	Knowledge and practical application	Define direct material standards (quantity of materials and unit price).	Practical + Theoretical	Tests and reports
10	5	Knowledge and practical application	Define direct labor standards (labor hours and wage rates).	Practical + Theoretical	Tests and reports
11	5	Knowledge and practical application	Define indirect manufacturing cost standards (variable and fixed).	Practical + Theoretical	Tests and reports
12	5	Knowledge and practical application	Analyze standards and address variances.	Practical + Theoretical	Tests and reports
13	5	Knowledge and practical application	Accounting Procedures	Practical + Theoretical	Tests and reports
14	5	Knowledge and practical application	Uses of Standard Costing in Cost Control and Decision Making	Practical + Theoretical	Tests and reports
15	5	Knowledge and practical application	Uses of Standard Costing in Performance Evaluation	Practical + Theoretical	Tests and reports

## 11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

## 12. Learning and Teaching Resources

Required textbooks (curriculum books, if any)	nothing
Main references (sources)	Dr. Naseef Jassim Muhammad Ali Al-Jubouri, (2015), Advanced Cost Accounting, University of Baghdad, College of Administration and Economics, Department of Accounting, Fourth Edition.
Recommended books and references (scientific journals, reports...)	Dr. Makram Abdel-Masih Basili, 1998, Cost Accounting: A Contemporary Introduction, Al-Jalaa Library, Second Edition. Dr. Ayman Youssef Abdel-Salam, 2019, Cost Accounting, Ghaidaa Publishing and Distribution House, First Edition, Amman, Jordan.
Electronic References, Website	

## 1. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
2024-2025 / Fourth	AT419	Advanced Financial Accounting (Joint Stock Companies)	theoretical	practical
			2	2

## 2. Expected learning outcomes of the program

- The student will learn about the history of companies, their types, characteristics, and composition.
- The student will be able to record the accounting procedures for establishing joint-stock companies as a type of capital company, organize subscriptions, and understand the types of shares in joint-stock companies and the types of capital, nominal and authorized, in joint-stock companies.

### Skills

The student's familiarity with advanced financial accounting – knowing the most important additions that this branch of accounting adds, especially to accounting treatments and final accounts, and covering the practical and accounting aspects that face financial companies.

### Ethics

Performing his duties at the workplace with professional motives and adhering to professional ethics.

## 3. Teaching and Learning Strategies

Explain the scientific material to students in detail.

2. Involve students in solving mathematical problems.
3. Discuss and discuss vocabulary related to the topic.

## 4. Evaluation methods

Weekly, monthly, daily and end of year exams.

## 5. Faculty

### Faculty Members

Academic Rank	Specialization	Special Requirements/Skills (if applicable)	Number of the teaching staff

	General	Special			Staff	Lecturer
Lecturer	accounting	Cost accounting			Staff	

## Professional Development

### Mentoring new faculty members

Briefly describes the process used to mentor new, visiting, full-time, and part-time faculty at the institution and department level.

### Professional development of faculty members

Briefly describe the academic and professional development plan and arrangements for faculty such as teaching and learning strategies, assessment of learning outcomes, professional development, etc.

## 6. Acceptance Criterion

Admission criteria for morning studies are part of the central admissions plan approved by the Ministry of Higher Education and Scientific Research. Admission criteria for evening studies are identical to the actual admissions plan for morning studies.

## 7. The most important sources of information about the program

The programmers and resources are approved by the university's sector committees and are updated periodically through annual meetings to suit the labor market.

## 8. Program Development Plan

Developing curricula that are appropriate for the labor market.

Holding scientific seminars and conferences aimed at updating curricula.

Monitoring scientific developments in the field of specialization.

## Course Description Form

<b>1. Course Name:</b>					
<b>Advanced Financial Accounting (Joint Stock Companies)</b>					
<b>2. Course Code:</b>					
<b>AT419</b>					
<b>3. Semester / Year:</b>					
Second semester/Fourth stage/2024–2025					
<b>4. Description Preparation Date:</b>					
<b>5/6/2025</b>					
<b>5. Available Attendance Forms:</b>					
Attendance					
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>					
4 hours, 3 units per week					
<b>7. Course administrator's name (mention all, if more than one name)</b>					
Name: Dr. Israa Yousif Thanoon Email: israyd@ntu.edu.iq					
<b>8. Course Objectives</b>					
<b>Course Objectives</b>		The student's familiarity with the accounting of joint–stock companies and a close understanding of joint–stock companies and simple recommendations.			
<b>9. Teaching and Learning Strategies</b>					
<b>Strategy</b>		1. Explain the scientific material to students in detail. 2. Involve students in solving mathematical problems. 3. Discuss and discuss vocabulary related to the topic.			
<b>10. Course Structure</b>					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Knowledge and practical application	The Nature and Types of Joint Stock Companies	Practical + Theoretical	Tests and reports
2	4	Knowledge and practical application	Requirements and Procedures for Establish Joint Stock Companies	Practical + Theoretical	Tests and reports
3	4	Knowledge and practical application	Characteristics of Joint Stock Companies	Practical + Theoretical	Tests and reports
4	4	Knowledge and practical application	Issuing Shares and Paying Off Capital	Practical + Theoretical	Tests and reports
5	4	Knowledge and practical application	Offering Shares for Public Subscription and Paying the Value in One Payment	Practical + Theoretical	Tests and reports

6	4	Knowledge and practical application	Issuing Shares in Cash and Paying the Value in Installments	Practical + Theoretical	Tests and reports
7	4	Knowledge and practical application	Delayed Payment of Installments and Selling the Shares of the Late Shareholder	Practical + Theoretical	Tests and reports
8	4	Knowledge and practical application	Issuing Shares in Kind	Practical + Theoretical	Tests and reports
9	4	Knowledge and practical application	Establishment and Issuance Expenses	Practical + Theoretical	Tests and reports
10	4	Knowledge and practical application	Adjusting Capital in a Joint Stock Company	Practical + Theoretical	Tests and reports
11	4	Knowledge and practical application	Increasing Capital by Issuing New Shares and an Issue Premium, Capitalizing Reserves, and Converting Bonds	Practical + Theoretical	Tests and reports
12	4	Knowledge and practical application	Reducing Capital by Extinguishing Accumulated Losses	Practical + Theoretical	Tests and reports
13	4	Knowledge and practical application	Bond Loans, Bond Issuances, Bond Repayments	Practical + Theoretical	Tests and reports
14	4	Knowledge and practical application	Final Accounts, Budgets, and Dividends	Practical + Theoretical	Tests and reports
15	4	Knowledge and practical application	Dissolution of Joint Stock Companies	Practical + Theoretical	Tests and reports

## 11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

## 12. Learning and Teaching Resources

Required textbooks (curricular books and any)	nothing
Main references (sources)	Kamel Al-Abbadi and Asmaa Al-Orfali (2002), Corporate Accounting University House
Recommended books and references (scientific journals, reports...)	<ul style="list-style-type: none"> <li>- Rashad Noman Al-Badani, 1997, Corporate Accounting Faculty of Commerce and Economics, Sana'a University</li> <li>- Naji Abdul Mukhleef Al-Saadoun, 1986, Advanced Accounting According to the Provisions of the Iraqi Companies Law, Maaref Press, Baghdad</li> <li>- Sabah Sadiq Jaafar, 2004, Companies Law No. 21 of 1994 and its Amendments, Dar Al-Hurriyah Printing House Baghdad</li> <li>- Dr. Suad Saeed Ghazal, 2002, Advanced Accounting University House for Printing, Publishing and Translation Mosul Branch</li> <li>- Dr. Ahmed Omar Ba Mashmos, 2004, Capital Companies Al-Amin Center for Publishing and Distribution</li> </ul>
Electronic References, Websites	



<b>1. Program Description</b>				
<b>Year/Level</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credit Hours</b>	
<b>2024–2025 / Fourth</b>	<b>AT418</b>	<b>accounting information systems</b>	<b>theoretical</b>	<b>practical</b>
			<b>2</b>	<b>2</b>

<b>2. Expected learning outcomes of the program</b>
<p>The Accounting Information System course includes the following topics:</p> <ol style="list-style-type: none"> <li>1. The scientific framework of accounting as an information system</li> <li>2. The importance of the accounting information system in the economic unit</li> <li>3. The relationship of the accounting information system to other information systems</li> <li>4. Analysis and design of the accounting information system</li> </ol>
<b>Skills</b>
The student's familiarity with standard cost accounting and how to use it in cost control and decision-making
<b>Ethics</b>
Performing his duties at the workplace with professional motives and adhering to professional ethics.

<b>3. Teaching and Learning Strategies</b>
<p>Explain the scientific material to students in detail.</p> <ol style="list-style-type: none"> <li>2. Involve students in solving mathematical problems.</li> <li>3. Discuss and discuss vocabulary related to the topic.</li> </ol>

<b>4. Evaluation methods</b>
Weekly, monthly, daily and end of year exams.

<b>5. Faculty</b>
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Faculty Members						
Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
lecturer	accounting	Cost accounting			Staff	

Professional Development
Mentoring new faculty members
Briefly describes the process used to mentor new, visiting, full-time, and part-time faculty at the institution and department level.
Professional development of faculty members
Briefly describe the academic and professional development plan and arrangements for faculty such as teaching and learning strategies, assessment of learning outcomes, professional development, etc.

6. Acceptance Criterion
Admission criteria for morning studies are part of the central admissions plan approved by the Ministry of Higher Education and Scientific Research. Admission criteria for evening studies are identical to the actual admissions plan for morning studies.

7. The most important sources of information about the program
The programmers and resources are approved by the university's sector committees and are updated periodically through annual meetings to suit the labor market.

8. Program Development Plan
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Developing curricula that are appropriate for the labor market.  
Holding scientific seminars and conferences aimed at updating curricula.  
Monitoring scientific developments in the field of specialization.

## Course Description Form

<b>1. Course Name:</b>					
accounting information systems					
<b>2. Course Code:</b>					
AT418					
<b>3. Semester / Year:</b>					
First semester/Fourth stage/2024-2025					
<b>4. Description Preparation Date:</b>					
5/6/2025					
<b>5. Available Attendance Forms:</b>					
Attendance					
<b>6. Number of Credit Hours (Total) / Number of Units (Total)</b>					
4 hours, 3 units per week					
<b>7. Course administrator's name (mention all, if more than one name)</b>					
Name: Dr. Israa Yousif Thanoon Email: israyd@ntu.edu.iq					
<b>8. Course Objectives</b>					
<b>Course Objectives</b>		The student's familiarity with the concept of accounting and the development of the need for it as an information system			
<b>9. Teaching and Learning Strategies</b>					
<b>Strategy</b>	1. Explain the scientific material to students in detail. 2. Involve students in solving mathematical problems. 3. Discuss and discuss vocabulary related to the topic.				
<b>10. Course Structure</b>					
<b>Week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
1	4	Knowledge and practical application	The Scientific Framework for Accounting and an Information System	Theoretical	Tests and reports
2	4	Knowledge and practical application	The Concept of Accounting and the Evolution of the Need for It as an Information System	Theoretical	Tests and reports

3	4	Knowledge and practical application	The Concept of the Accounting Information System and Its Components	Theoretical	Tests and reports
4	4	Knowledge and practical application	Behavioral Factors and the Accounting Information System	Theoretical	Tests and reports
5	4	Knowledge and practical application	The Importance of Behavioral Factors	Theoretical	Tests and reports
6	4	Knowledge and practical application	Accounting Cognition	Theoretical	Tests and reports
7	4	Knowledge and practical application	Accounting Communication	Theoretical	Tests and reports
8	4	Knowledge and practical application	The Role of Behavioral Factors in Determining the Effectiveness of the Accounting Information System	Theoretical	Tests and reports
9	4	Knowledge and practical application	Management of the Accounting Information System	Theoretical	Tests and reports
10	4	Knowledge and practical application	The Importance of the Accounting Information System in the Economic Unit	Theoretical	Tests and reports
11	4	Knowledge and practical application	Determining the Standards of Indirect Industrial Costs (Variable and Fixed)	Theoretical	Tests and reports
12	4	Knowledge and practical application	The Relationship of the Accounting Information System to Accounting Information Systems	Theoretical	Tests and reports
13	4	Knowledge and practical application	Analysis and Design of the Accounting Information System	Theoretical	Tests and reports
14	4	Knowledge and practical application	The Importance of Accounting Information System Design	Theoretical	Tests and reports
15	4	Knowledge and practical application	Accounting Information System Analysis	Theoretical	Tests and reports

## 11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

## 12. Learning and Teaching Resources

Required textbooks (curriculum books, if any)	nothing
Main references (sources)	Dr. Ziad Hashem Al-Saqa, (2022) Accounting Information System, University of Mosul, College of Administration and Economics, Third Edition, Ibn Al-Atheer Press.
Recommended books and references (scientific journals, reports...)	
Electronic References, Website	

Program description .١				
Credit hours		Course name	Course code	Year/Level
4	Theoretical + Practical	International Accounting	TM401	/ ٢٠٢٥-٢٠٢٤ .٢٣ Fourth

Expected learning outcomes of the program .٢	
Knowledge: Enabling the student to apply scientific accounting principles to enable him to evaluate the company's financial position and present the accounts in a scientific and logical manner to serve administrative levels in all sectors	
Skills	
	<p>improve their discussion skills -١</p> <p>Raising their research awareness and moving the student from the stage of education to learning -٢</p> <p>B٢- Dealing with crises and financial problems</p>
values	
	Developing students' ability to share ideas

Teaching and learning strategies .٣
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- .Project-based learning: Assign students practical projects related to international accounting concepts  
 .Case studies: analysis of real cases of multinational companies-

#### Ε. Evaluation methods

Oral tests / Written tests / Observation / Student's cumulative record

#### Ε. Faculty

##### Faculty members

Faculty preparation		Special requirements/skills (if any)		Specialization		Academic rank
	angel			private	general	
	angel			Financial Accounting and Auditing	accounting	teacher

##### Professional development

Orientation of new faculty members

Professional development for faculty members

## ٦. Acceptance criteria

## ٧. The most important sources of information about the program

victory and Hamidat , Mohammed , Friday , ٢٠١٧ , Standards accounting Abu -  
And reporting Financial International, Edition Third

Thank you, Saud Good , ٢٠١٤ , accounting International , Libra , Edition the second

## ٨. Program Development Plan

accounting information and issues and using electronic devices to display accounting Using new concepts in the field of

## Course Description Form

Course structure .\ .					
Evaluation method	Teaching method	Topic name	Required learning outcomes	watch es	week
Tests and reports	Practical + Theoretical	Introduction to International Accounting	Understanding the concept of international business and international companies, in addition to defining international accounting, the reasons for studying it , and the impact of different environmental variables on .accounting	4	1
Tests and reports	Practical + Theoretical	The impact of different environmental variables on accounting, the impact of social and economic factors on accounting	Understanding the concept of international business and international companies, in addition to defining international accounting, the reasons for studying it , and the impact of different	4	2



			environmental variables on .accounting		
<b>Tests and reports</b>	<b>Practical + Theoretical</b>	Accounting Classifications and Financial Reporting ,Systems International Accounting Classification Approaches	Learn about accounting classifications and financial reporting systems, identify similar points and topics among ,country groups and identify financial reporting classifications and systems and divide them into main and .subgroups	<b>4</b>	<b>3</b>
<b>Tests and reports</b>	<b>Practical + Theoretical</b>	International Accounting Consensus: Factors Driving Accounting Towards Globalization	Globalization is a historical phenomenon that is not new, but rather the spotlight was shed on it more clearly in the last decade of the .twentieth century It is another image of control and knowledge of the most important factors that pushed accounting towards .globalization	<b>4</b>	<b>4</b>

<b>Tests and reports</b>	<b>Practical + Theoretical</b>	International accounting organizations and ,IASB publications International Accounting Education Standards	Accounting, in carrying out its function, depends ,on procedures foundations and methods for ,determining measuring and evaluating, and these foundations and procedures are sourced from accounting .standards International accounting standards are also a process of internationalizing American accounting standards, directly .or indirectly	<b>4</b>	<b>5</b>
<b>Tests and reports</b>	<b>Practical + Theoretical</b>	Accounting for changes in the ,general price level solving exercises on accounting for changes in the general price level	The International Accounting Standards Committee has set a special standard to address the problem of inflation, and it has been approved by the International Accounting .Standards Board The standard presents some economic characteristics and conditions that	<b>4</b>	<b>6</b>

			,indicate inflation which requires the application of this .standard		
<b>Tests and reports</b>	<b>Practical + Theoretical</b>	Accounting for foreign currency transactions	Foreign currency transactions arise as a result of local institutions dealing with customers and suppliers who deal in currencies other than the local currency. These transactions are often deferred , so it is necessary to identify foreign .currency problems	<b>4</b>	<b>7</b>
<b>Tests and reports</b>	<b>Practical + Theoretical</b>	Training on accounting for foreign currency ,transactions translation of financial statements prepared in foreign ,currency current/non-current method	Translating financial statements means converting an amount from a foreign currency to .a local currency Translation results in changing the unit of measurement used in the foreign financial statements to a local unit of .measurement	<b>4</b>	<b>8</b>
<b>Tests and reports</b>	<b>Practical + Theoretical</b>	Training on translating financial statements prepared ,in foreign currency current/non-current method, translation	<b>Translatio -\n of current assets</b>	<b>4</b>	<b>9</b>

		of financial statements prepared ,in foreign currency cash/non-cash method	<p>Non- -۲ current assets</p> <p>Current -۳ opponent s</p> <p>translatio n</p> <p>Translatio -۴ n of non-current liabilities</p> <p>Training on cash and non-cash methods</p> <p>Transl -۱ ation of monet ary items</p> <p>Transl -۲ ation of non-cash items</p> <p>Determ -۳ ine profit and loss</p>		
Tests and reports	Practical + Theoreti cal	Training on translating financial statements prepared in foreign currency using the cash/ non-cash method translating financial statements prepared	<p>Translatio -۱ n of temporary items</p> <p>Translatio -۲ n of non-temporary items</p>	4	10

		in foreign currency using the interim/current rate method	<b>Determine profit and loss</b>		
<b>Tests and reports</b>	<b>Practical + Theoretical</b>	Training on translating financial statements prepared in foreign currency using the interim ,method/current rate accounting for foreign currencies/fundamentals of foreign /exchange	<b>Transaction on recording Financial statement translation Determine profit and loss</b>	<b>4</b>	<b>11</b>
<b>Tests and reports</b>	<b>Practical + Theoretical</b>	Accounting for changes in the ,general price level training on accounting for changes in the general price level	Translating financial statements means converting an amount from a foreign currency to .a local currency Translation results in changing the unit of measurement used in the foreign financial statements to a local unit of .measurement	<b>4</b>	<b>12</b>
<b>Tests and reports</b>	<b>Practical + Theoretical</b>	Accounting for changes in the ,general price level alternatives to accounting	Translating financial statements means converting an amount from a	<b>4</b>	<b>13</b>

		,measurement training on accounting for changes in the ,general price level alternatives to accounting measurement	foreign currency to .a local currency Translation results in changing the unit of measurement used in the foreign financial statements to a local unit of .measurement		
<b>Tests and reports</b>	<b>Practical + Theoretical</b>	Hedge Accounting Training	Understand hedge accounting, as it is based on the idea that entering into a sale transaction requires entering into a purchase transaction with the aim of reducing risk to the lowest .possible level	٤	١٤
<b>Tests and reports</b>	<b>Practical + Theoretical</b>	review	<b>Review what was explained in ,previous lectures identify topics that the student finds difficult to understand, re-explain them, and .conduct a test</b>	٤	١٥

1. Program Description				
Year/Level	Course Code	Course Name	Credit Hours	
Fourth	AT414	Financial control	theoretical	Practical
			2	2

2. Expected learning outcomes of the program
<b>Knowledge</b>
By the end of this course, the student is expected to be able to: 1. Demonstrate a thorough understanding of Financial control, concepts, and techniques. Explain the role of Financial control in <b>strategic planning, decision-making, and performance evaluation</b> . Understand the <b>ethical standards and regulatory frameworks</b> related to cost and Financial control.
<b>Ethics</b>
By the end of this course, the student is expected to be able to: 2.1 Analyze cost behavior using appropriate quantitative tools such as break-even analysis. 2.2 Apply different costing methods in diverse production environments (order system – stage system). 2.3 Evaluate the impact of cost options on managerial decisions (such as pricing, expansion, and cost reduction).
<b>Skills</b>
By the end of this course, the student is expected to be able to: 5.1 Adhere to professional ethics in handling financial. 5.2 the ability to differentiate between debits and credits. 5.3 the ability to prepare final accounts.

3. Teaching and Learning Strategies
First: Strategies for Developing Knowledge and Understanding <ul style="list-style-type: none"> <li>• Interactive lectures to explain basic theoretical concepts.</li> <li>• Visual presentations (PowerPoint + practical explanations).</li> <li>• Guided reading from the textbook and additional references.</li> </ul> Second: Strategies for Developing Intellectual Skills <ul style="list-style-type: none"> <li>• Analyzing real-life case studies related to costing systems.</li> <li>• Classroom exercises and practical assignments on cost accounting and variance analysis.</li> <li>• Group discussions to stimulate critical thinking and link theory to practice.</li> </ul> Third: Strategies for Developing Professional and Practical Skills <ul style="list-style-type: none"> <li>• Practical applications using spreadsheets (Excel) or simplified accounting software.</li> <li>• Individual/group accounting assignments including preparing cost reports.</li> <li>• Mini-practical training in the classroom that simulates the accounting work environment.</li> </ul> Fourth: Strategies for Developing General Skills and Values <ul style="list-style-type: none"> <li>• Working in small teams to foster cooperation and responsibility.</li> <li>• Delivering oral presentations of short projects to develop presentation and communication skills.</li> <li>• Discussing ethical aspects of cost accounting (such as transparency and confidentiality).</li> </ul>

4. Evaluation methods
First: Assessment of Knowledge and Understanding <ul style="list-style-type: none"> <li>• Periodic written tests (quizzes) to measure understanding of theoretical concepts.</li> <li>• Midterm and final exams, which include objective and essay questions to measure comprehension and analysis of basic concepts.</li> <li>• Individual assignments that require explanation of cost concepts and classifications.</li> </ul> <hr/> Second: Assessment of Mental Skills

- Analyzing case studies and practical applications. In class, students are required to accounting data and make decisions.
- Short projects/analytical reports that include a comparison of accounting.

Third: Evaluation of Professional and Practical Skills

- Practical exercises using Excel or simplified accounting software.
- Student performance in practical classroom activities (such as preparing cost reports or production schedules).
- Individual or group applied projects in preparing product costs or analyzing variances.

5. Faculty						
Faculty Members						
Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Lecturer	Accounting	Finance and auditing			staff	

Professional Development
Mentoring new faculty members
Training courses in the field of specialization Courses on teaching and learning Courses on how to publish scientific research
Professional development of faculty members
Training courses in the field of specialization Developing scientific publishing skills

6. Acceptance Criterion
(The approved criteria for central admission of the Ministry of Higher Education and Scientific Research

7. The most important sources of information about the program
Principles of Auditing and Internal Control / Abdul Razzaq Muhammad Othman .\

8. Program Development Plan
Working to update curricula to keep pace with the labor market Working to develop the department's educational laboratories Working to develop the department's educational fields



### Course Description Form

1. Course Name:					
Financial control					
2. Course Code:					
AT311					
3. Semester / Year:					
Fourth					
4. Description Preparation Date:					
25/6/2025					
5. Available Attendance Forms:					
Class					
6. Number of Credit Hours (Total) / Number of Units (Total)					
75 hours/ 60					
7. Course administrator's name (mention all, if more than one name)					
Name: Bilal m. daood Email: bilal_daood@ntu.edu.iq					
8. Course Objectives					
Course Objectives			<b>9. Introduce the fundamental principles and concepts of Financial control</b> <b>10. Explains the methods of Financial control</b> <b>Preparing final accounts</b>		
11. Teaching and Learning Strategies					
Strategy					
12. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Re Definition and characteristics?	Internal control		
2	4	Branch/Department/Division	Organizational structure		
3	4	factors	Government agencies' need		
4	4	First/Second/Third	Stages of financial control		
5	4	Asset protection and data accuracy	Internal control objectives		
6	4	Organizational structure	Components of the internal control system		
7	4		Exam		
8	4	System objectives and components	accounting system		
9	4	Definition and objectives	Administrative control		
10	4	Budget control steps	Planning budgets		

11	4	Types of reports	Reports		
12	4	The concept	accounting control		
13	4	Elements	Internal control		
14	4	Practical applications of the previous concept Exercises and case studies	Comprehensive review applications		
15	4		Exam		
13. Course Evaluation					
Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc					
14. Learning and Teaching Resources					
Book		Principles of Auditing and Internal Control / Abdul Razzaq Muhamad Othman			
		Articles and publications of the Federal Board of Supreme Audit in Iraq			
Electronic References, Websites		<a href="https://www.youtube.com/results?search_query=managerial+accounting">https://www.youtube.com/results?search_query=managerial+accounting</a>			

Program description ٩.				
Credit hours		Course name	Course code	Year/Level
4	Theoretical + Practical	International Financial Reporting Standards	AT415	/ ٢٠٢٠-٢٠٢٤ .٢٣ Fourth

Expected learning outcomes of the program ١٠.	
Knowledge: Enabling the student to apply scientific accounting principles to enable him to evaluate the company's financial position and present the accounts in a scientific and logical manner to serve administrative levels in all sectors	
Skills	
	-٢ improve their discussion skills -٤ Raising their research awareness and motivation -٤ moving the student from the stage of education to learning

	BY- Dealing with crises and . financial problems
values	
	Developing students' ability to share ideas

Teaching and learning strategies .١١
- .Project-based learning: Assign students practical projects related to international accounting concepts .Case studies: analysis of real cases of multinational companies-

Evaluation methods .١٢
Oral tests / Written tests / Observation / Student's cumulative record

Faculty .١٣					
Faculty members					
Faculty preparation		Special requirements/skills (if any)		Specialization	
	angel			private	general
	angel			Financial Accountin	account ing
					teacher

				g and Au diting		
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Professional development
Orientation of new faculty members
Professional development for faculty members

Acceptance criteria ١٤

The most important sources of information about the program ١٥
<p>victory and Hamidat , Mohammed , Friday , ٢٠١٧ , Standards accounting Abu -</p> <p>And reporting Financial International, Edition Third</p> <p>Thank you, Saud Good , ٢٠١٤ , accounting International , Libra , Edition the second</p>

Using new concepts in the field of economic mathematics and using electronic devices to display information and -١  
problems

2-

## Course Description Form

Course structure ١٠					
Evaluation method	Teaching method	Topic name	Required learning outcomes	watches	week
Tests and reports	+ Practical Theoretical	Financial Reporting and Accounting Standards	Financial reporting is a communication system that links the unit with external . parties Therefore, the objectives of this system are the same as accounting .objectives	4	1
Tests and reports	+ Practical Theoretical	International accounting standard-setting organizations	The most important factors that contributed to the emergence	4	2

			of accounting organizations are (the industrial revolution, the emergence of joint-stock companies, the imposition of income taxes ,on individuals the emergence of public benefit companies, and the global depression of .(۱۹۲۹		
<b>Tests and reports</b>	<b>+ Practical Theoretical</b>	<b>Conceptual Framework for Financial Accounting –FASB-IASB Joint Project</b>	Accounting is a ,social science and it is known that every science has a theory, as this theory attempts to explain and interpret the phenomena associated with .this science Due to the lack of a unified and comprehensive accounting ,theory accountants have relied on the conceptual framework of .accounting	<b>4</b>	<b>3</b>
<b>Tests and reports</b>	<b>+ Practical Theoretical</b>	<b>Financial Reporting Standard (۲) Share-based payment</b>	This standard was issued in February ۲۰۰۴ and is effective .from ۱/۱/۲۰۰۵ Several amendments were made to it later. This standard	<b>4</b>	<b>4</b>

			explains how to process and present transactions involving the entity's acquisition of goods and ,services including transactions that take place with employees in exchange for payment in equity instruments or measured on the basis of the fair value of equity . instruments		
<b>Tests and reports</b>	<b>+ Practical Theoretical</b>	<b>International Financial Reporting Standard (v) Financial – Instruments Disclosure</b>	This standard was issued as an amendment to IAS 32 Financial Instruments Presentation and .(Disclosure	<b>4</b>	<b>5</b>
<b>Tests and reports</b>	<b>+ Practical Theoretical</b>	<b>International Financial Reporting Standard (¶) Financial – Instruments Measurement</b>	The objective of this standard is to establish principles for financial reporting of financial assets and financial liabilities that will provide information that is relevant and useful to users of financial statements in their assessment of	<b>4</b>	<b>6</b>

			,the amount timing and uncertainty of an entity's future cash .flows		
<b>Tests and reports</b>	<b>+ Practical Theoretical</b>	<b>Financial Reporting Reporting on (Λ) Operating Segments</b>	This standard replaced the International Accounting ) StandardIAS 14 Segment Reporting) and is based on a fundamental ,principle which is the disclosure of information that helps users of financial statements evaluate the nature of the company's activities, the financial effects of these activities, and the economic environment in which it . operates	<b>4</b>	<b>7</b>
<b>Tests and reports</b>	<b>+ Practical Theoretical</b>	<b>Financial Reporting Standard (Λ.) Consolidated Financial Statements</b>	IAS ٢٧ Consolidated and Separate Financial The standard aims to establish the foundations and principles related to the preparation and presentation of consolidated financial statements	<b>4</b>	<b>8</b>



			when a company controls one or more other companies		
<b>Tests and reports</b>	<b>+ Practical Theoretical</b>	<b>International Financial Reporting Standard (١١) Joint Arrangements</b>	<p>This standard replaces IAS 31 Interests in) (Joint Ventures and is effective from ٢٠١٣</p> <p>The basic principle of this standard is: An entity which is) considered a party to a joint (arrangement must determine the type of joint arrangement in which it ,participates assess its rights and obligations and account , for these rights and obligations in accordance with the type of joint .arrangement</p>	<b>4</b>	<b>9</b>
<b>Tests and reports</b>	<b>+ Practical Theoretical</b>	<b>International Financial Reporting Standard (١٣) Fair Value Measurement</b>	<p>IFRS 13 was in ٢٠١١ issued and replaced IAS 39. It is the only standard that enables the measurement of fair value and applies it to all accounting standards that require or permit</p>	<b>4</b>	<b>10</b>

			measurement at fair value		
<b>Tests and reports</b>	<b>+ Practical Theoretical</b>	<b>International Financial Reporting Standard (١٤) Statutory (Regulatory) Deferred Accounts</b>	IFRS ١٤ is a new, temporary standard that applies only to entities adopting International Financial Reporting Standards for the first time allowing these entities to continue accounting for deferred statutory account balances under the local standards they previously followed	<b>4</b>	<b>11</b>
<b>Tests and reports</b>	<b>+ Practical Theoretical</b>	<b>International Financial Reporting Standard (١٥) Recognition of Revenue from Contracts with Customers</b>	This standard was issued in and is a ٢٠١٤ replacement for International Accounting ) Standard IFRS 18 Revenue) and International Accounting Standard ( IAS ١١ Construction ( Contracts with the implementation of IFRS 15 starting in ٢٠١٨	<b>4</b>	<b>12</b>

<b>Tests and reports</b>	<b>+ Practical Theoretical</b>	<b>International Financial Reporting Standard (١٦) Finance Lease</b>	IAS Leases ١٧ The project .( represents a joint venture between the FASB and the IASB. Under ,this standard operating leases that exceed ١٢ months are capitalized and recognized as .assets	<b>4</b>	<b>13</b>
<b>Tests and reports</b>	<b>+ Practical Theoretical</b>	<b>International Financial Reporting Standard (١٨) Presentation and Disclosure in Financial Statements</b>	This standard came in response to 'investors demand for better information about 'companies financial .performance	<b>٤</b>	<b>١٤</b>
<b>Tests and reports</b>	<b>+ Practical Theoretical</b>	<b>Financial Reporting ) Standard ١٩ IFRS 19 ( relates to insurance contracts</b>	<b>This standard aims to improve transparency and consistency in financial reporting of insurance .contracts</b>	<b>٤</b>	<b>١٥</b>

Program description ١٧.				
Credit hours		Course name	Course code	Year/Level
٤	Theoretical + Practical	Management Accounting ١		/ ٢٠٢٥- ٢٠٢٤ Fourth

Expected learning outcomes of the program ١٨.	
Knowledge: Enabling the student to apply scientific accounting principles to enable him to evaluate the company's financial position and present the accounts in a scientific and logical manner to serve administrative levels in all sectors	
Skills	
	Enabling students to apply scientific accounting principles to enable them to evaluate the financial position of the institution and present it in a logical manner to serve internal and external stakeholders
values	
	Developing students' ability to share ideas

## Teaching and learning strategies .١٩

. Project-based learning: Assigning students practical projects related to accounting concepts  
Teaching them specific skills such as preparing an income statement, trading account, and profit and loss-account

## Evaluation methods .٢٠

Oral tests / Written tests / Observation / Student's cumulative record

## Faculty .٢١

### Faculty members

Faculty preparation		Special requirements/skills (if any)		Specialization		Academic rank
	angel			private	general	
	angel			Financial Accounting and Auditing	accounting	teacher

### Professional development

Orientation of new faculty members

Professional development for faculty members

Acceptance criteria .۲۲

The most important sources of information about the program .۲۳

Program Development Plan .۲۴

.accounting information and issues and using electronic devices to display accounting Using new concepts in-

## Course Description Form

Course structure .١ .					
Evaluati on method	Teachin g method	Topic name	Required learning outcomes	watch es	wee k
Tests and reports	Practical + Theoreti cal	The concept of management accounting and its development	Management accounting is the branch of accounting that focuses on providing financial and non-financial information to managers within an organization to assist them in decision- making, planning, and controlling operations Management accounting has evolved over time to meet the needs of management in changing business environments	٤	١
Tests and reports	Practical + Theoreti cal	Objectives and characteristics of management accounting	Decision -١ support Planning -٢ As for the properties Focus on -١ the future Inside -٢ informatio n flexibility -٣	٤	٢
Tests and reports	Practical +	The relationship of	Management accounting is linked to	٤	٣

	Theoretical	management accounting to other branches of knowledge	other branches of knowledge in the field of management and business, and uses them to provide accurate and appropriate information for decision-making		
Tests and reports	Practical + Theoretical	Cost concept and its features	Cost is the value of economic resources used or sacrificed to achieve a specific goal such as producing a product or providing a service. In management accounting understanding and analyzing costs plays a critical role in decision-making. As for its advantages: Goal - ١ attachment monetary - ٢ measurement	٤	٤
Tests and reports	Practical + Theoretical	Study of the behavior of cost elements	Studying the behavior of cost elements is an important part of management accounting, analyzing how costs behave relative to the level of activity or production. This helps in better cost forecasting and planning.	٤	٥
Tests and reports	Practical + Theoretical	Cost behavior from an accounting and economic point of view and the difference between the	Focus on - ١ classification and registration Use in - ٢ reporting	٤	٦



		two points of view	As for the economic point of view Focus -١ on alternative opportunities and economic costs Use in -٢ decision making		
Tests and reports	Practical + Theoretical	Cost structure and its impact on profitability	Cost structure refers to how various costs (fixed, variable, direct indirect) are allocated within an organization. This structure has a significant impact on profitability and the organization's ability to achieve financial goals	٤	٧
Tests and reports	Practical + Theoretical	Break-even analysis concept	Break-even analysis is a management accounting tool used to determine the point at which total revenue equals total costs that is, the point at which there is neither a profit nor a loss. This analysis is used to make decisions related	٤	٨

			,to production, pricing .and financial planning		
Tests and reports	Practical + Theoretical	Methods of measuring equivalence	Measure - ١ break-even .in cash Use the - ٢ chart	٤	٩
Tests and reports	Practical + Theoretical	Break-even point and closing point	It is the point at which total revenue equals total costs (fixed and variable), and there is neither profit nor loss :As for the closing point This is the point at which revenues are less than variable costs, meaning that continuing to operate will result in greater losses. In this case, it may be better to close the operation or .business	٤	١٠
Tests and reports	Practical + Theoretical	Managerial uses of the cost/volume/pr ofit relationship	The cost-volume-profit )CVP relationship is an ( important analytical tool in management accounting that helps management understand how changes in costs and production volume affect profitability. This relationship has several important .managerial uses	٤	١١
Tests and reports	Practical + Theoretical	Appropriate accounting . information	This is information that is relevant and appropriate for decision-making by management or other users. Relevance means that the information must be useful in decision-	٤	١٢

			making and influence .the decisions of users		
Tests and reports	Practical + Theoretical	Use appropriate costs in short-term decisions .	In short-term decisions, the focus is on relevant costs that directly affect the .specific decision Relevant costs in this context are those costs that vary among available alternatives and influence the outcome of the .decision	٤	١٣
Tests and reports	Practical + Theoretical	The decision to allocate scarce resources and the economic approach to setting prices	The decision to allocate scarce resources and the economic approach to setting prices , in ,Economy Resources mostly what Be Limited or rare comparison with needs and desires . Customize This is amazing Resources Effectively Requires decisions thoughtful Depends on Curriculum The economist in to set Prices And achieve maximum Benefit from Resources . Available	٤	١٤
Tests and reports	Practical + Theoretical	General review and completion of the curriculum	a test	٥	١٥