

**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

2024

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

University Name: Middle Technical University

Faculty/Institute: Technical Institute for Administration.

Scientific Department: Technical Accounting


Academic or Professional Program Name: Technical Accounting

Final Certificate Name: Technical Diploma in Accounting

Academic System: Semester

Description Preparation Date:

File Completion Date:



Signature:

Head of Department Name:

Dr. Hasanain Salim Rasheed

Date: 17/03/2024



Signature:

Scientific Associate Name:

Dr. Ammar Yahya Daeef

Date: 17/03/2024

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date: 17/3/2024

Signature:





Approval of the Dean

Assistant Prof. Azzam Abdulwahab Al-sabbagh

1. Program Vision

Enabling graduates to apply the Keeping pace with local, regional and global changes in the accounting field to prepare and qualify a distinguished academically and practically qualified graduate in the Iraqi labor market.

2. Program Mission

The Department of Accounting Technology works on the contemporary line of the corresponding scientific departments by seeking to create a scientific and prepared environment characterized by high quality of graduates in its specializations that can be directed to community service and contribute to solving accounting and economic problems, in addition to graduating qualified and trained professional accounting cadres to contribute to community service from During supervision and auditing of accounts in various financial institutions.

3. Program Objectives

1. Developing students' analytical and problem-solving skills in the field of accounting in various industries and productive sectors.
2. Qualifying students professionally and preparing them to keep pace with the requirements of the labor market.
3. Qualifying students to complete their studies in accounting.
4. Training students on dealing with electronic information bases and on making decisions in financial institutions.
5. Work to develop their skills in accounting techniques and software to work in the labor market.

2. Program Accreditation

Does the program have program accreditation? And from which agency? Yes, by the Ministry of Higher Education and Scientific Research

3. Other external influences

Is there a sponsor for the program? Yes, by the Ministry of Higher Education and Scientific Research

4. Program Structure				
Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	3			
College Requirements	6	18		
Department Requirements	18	38		
Summer Training	2			
Other				

* This can include notes whether the course is basic or optional.

5. Program Description				
Year/Level	Course Code	Course Name		
			Theoretical	Practical
First Year/ First semester				
2023-2024/ First Year		Accounting Principles	3	4
2023-2024/ First Year		Fundamentals Of Government Accounting	2	4
2023-2024/ First Year		Accounting Readings	2	4
2023-2024/ First Year		Principles Of Statistics	2	2
2023-2024/ First Year		Principles Of Economics And Public Finance	1	2
2023-2024/ First Year		Computer Applications	-	2
2023-2024/ First Year		Human Rights	2	-
Second Year/ First semester				
2023-2024/ Second Year		Financial Accounting	3	4
2023-2024/ Second Year		Restrictive treatments in government units	2	4
2023-2024/ Second Year		Tax accounting	1	2
2023-2024/ Second Year		Principles of administration	1	2
2023-2024/ Second Year		Financial and accounting legislation	2	-

2023-2024/ Second Year		Arabic language	2	-
2023-2024/ Second Year		English language	2	-
First Year/ Second semester				
2023-2024/ First Year		Bank accounting	3	4
2023-2024/ First Year		Intermediate Accounting	2	4
2023-2024/ First Year		Unified accounting system	2	4
2023-2024/ First Year		Fundamentals of cost accounting	2	2
2023-2024/ First Year		Fundamentals and principles of auditing	1	2
2023-2024/ First Year		Corporate Accounting	-	2
2023-2024/ First Year		computer applications	2	-
Second Year/ Second semester				
2023-2024/ Second Year		Oil and insurance accounting	3	4
2023-2024/ Second Year		Intermediate Accounting	2	4
2023-2024/ Second Year		Unified accounting system	1	2
2023-2024/ Second Year		Lists of costs and production systems	1	2
2023-2024/ Second Year		Financial controller	2	-
2023-2024/ Second Year		Accounting for financial companies	2	-
2023-2024/ Second Year		Professional ethics	2	-
2023-2024/ Second Year		Research project	3	4

6. Expected learning outcomes of the program

Knowledge	
1. Qualifying students of the Accounting Technologies Department with broad knowledge in accounting,	Learn about the basic procedures of the Accounting profession

<p>auditing and computer sciences, enabling the graduate to employ that knowledge in the field of work.</p> <ol style="list-style-type: none"> 2. Teaching the student the stages of the accounting cycle, from recording accounting entries until preparing final accounts. 3. Teaching the student how to prepare the daily record, transfer to the ledger and balance sheet, and prepare the trial balance. 4. Learn about accounting systems and different types of financial statements. 	
Skills	
<ol style="list-style-type: none"> 1. Enhancing the student's ability to record accounting entries in accounting records. 2. Developing the student's skills in preparing final accounts and financial statements. 	<p>How to deal preparing financial statements, analysis financial statements,</p>
<ol style="list-style-type: none"> 3. How the student to organize documents for financial events in the daily records and general ledger. 4. How to Implementing financial operations and events using specialized accounting programs 	<p>How to recording entries, using Accounting software.</p>
Ethics	
<ol style="list-style-type: none"> 1. Integrity and Objectivity 	<p>How to emphasize integrity as a basic and necessary value in the accounting profession, meaning that they must be honest and honorable in carrying out their professional tasks and providing financial information with accuracy, objectivity and high integrity.</p>
<ol style="list-style-type: none"> 2. Confidentiality and trust 	<p>How to ensure professional confidentiality and not disclose problems, financial and accounting information, or any systems or services to parties who are not authorized to know such sensitive information.</p>

7. Teaching and Learning Strategies

1. Method of giving the lecture.
2. Discussion method and interactive questions.
3. Explanatory charts and data show.
4. Brainstorming method.

8. Evaluation methods

1. Exams exam
2. Monthly exam
3. Intellectual questions
4. End of semester exam

9. Faculty

Faculty Members:

Academic Rank	Specialization		Special Requirements /Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Assistant prof.	Law Accounting	Financial accounting, Controlling and Auditing			2	
Assistant prof.	Accounting	Cost Accounting			1	
Instructor	Accounting	Financial Accounting & Accounting Standards			1	
Instructor	Accounting	Financial Accounting			1	
Instructor	Financial &Accounting Technical	Financial &Accounting Technical			1	

Assistant Instructor	Financial &Accounting Technical	Financial &Accounting Technical			1	
Assistant Instructor	Accounting	Audit& control			1	
Assistant Instructor	Accounting	Audit& control			1	
Assistant Instructor	Science Mathematics	Mathematics			1	
Assistant Instructor	Political science,	political systems and public policies			1	

10. Professional Development

Mentoring new faculty members

Electronic and in-person workshops and courses are approved inside and outside the educational institution

11. Professional development of faculty members

Meetings, seminars and training courses are approved to prepare and prepare faculty members

12. Acceptance Criterion

Central admission

13. The most important sources of information about the program

A group of methodological books related to the academic subjects are relied upon

14. Program Development Plan

Relying on some Internet sources with official extensions (Gov., Edu., Org.) to develop study materials

Program Skills Outline															
				Required program Learning outcomes											
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
First Year/ First semester		Accounting Principles	Basic	*	*	*	*	*	*	*	*	*	*	*	
		Fundamentals Of Government Accounting	Basic	*	*	*	*	*	*	*	*	*	*	*	
		Accounting Readings	Basic	*	*	*	*	*	*	*	*	*	*	*	
		Principles Of Statistics	Basic	*	*	*	*	*	*	*	*	*	*	*	
		Principles Of Economics And Public Finance	Basic	*	*	*	*	*	*	*	*	*	*	*	
		Computer Applications	Assist			*						*			
		Human Rights	Assist			*						*	*	*	
First Year/ Second semester		Financial Accounting	Basic	*	*	*	*	*	*	*	*	*	*	*	
		Restrictive treatments in government units	Basic	*	*	*	*	*	*	*	*	*	*	*	
		Tax accounting	Basic	*	*	*	*	*	*	*	*	*	*	*	

		Principles of administration	Assist	*	*	*	*	*	*	*	*	*	*		
		Financial and accounting legislation	Assist	*	*	*	*	*				*	*		
		Arabic language	Assist									*	*		
		English language	Assist									*	*		
Second Year/ First semester		Bank accounting	Basic	*	*	*	*	*	*	*	*	*	*		
		Intermediate Accounting	Basic	*	*	*	*	*	*	*	*	*	*		
		Unified accounting system	Basic	*	*	*	*	*	*	*	*	*	*		
		Fundamentals of cost accounting	Basic	*	*	*	*	*	*	*	*	*	*		
		Fundamentals and principles of auditing	Basic	*	*	*	*	*	*	*	*	*	*		
		Corporate Accounting	Basic	*	*	*	*	*	*	*	*	*	*		
		computer applications	Assist	*	*								*	*	
Second Year/ Second semester		Oil and insurance accounting	Basic	*	*	*	*	*	*	*	*	*	*		
		Intermediate Accounting	Basic	*	*	*	*	*	*	*	*	*	*		
		Unified accounting system	Basic	*	*	*	*	*	*	*	*	*	*		

		Lists of costs and production systems	Basic	*	*	*	*	*	*	*	*	*	*		
		Financial controller	Basic	*	*	*	*	*	*	*	*	*	*		
		Accounting for financial companies	Basic	*	*	*	*	*	*	*	*	*	*		
		Professional ethics	Assist									*	*		
		Research project	Assist									*	*		

- Please tick the boxes corresponding to the individual program learning outcomes under evaluation.

Course description

1. Course Name:			
Accounting principles			
2. Course Code:			
3. Semester / Year:			
Semester			
4. Description Preparation Date:			
3/3/2024			
5. Available Attendance Forms:			
Presence			
6. Number of Credit Hours (Total) / Number of Units (Total)			
Theoretical lecture	Practical lecture	Total	number of units
2	4	6	6
7. Course administrator's name (mention all, if more than one name)			
Name :Dr.Hassan Alhassany		Email : dr.hassanalhassany@mtu.edu.iq	
8. Course Objectives			
Course Objectives	<ol style="list-style-type: none"> 1. Introducing the student to the most important foundations and principles of accounting science . 2. Introducing the student to the main and secondary accounting functions . 3. Statement of the development of accounting sciences and their historical sequence. 4. Clarify the importance of accounting science and its role in organizations and the labor market 5. Providing the student with different topics about accounting and forming a knowledge base on accounting and its applications. 6. Qualifying the student to obtain a technical diploma in accounting sciences that enables him to work in the public and private sectors as an accountant. 		
9. Teaching and Learning Strategies			

- 1- Lectures.
- 2- Discussion and dialogue.
- 3- Enrichment questions.
- 4- Direct interrogation.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	7	The student understands the topic and applies it	Introduction to financial accounting The concept and definition of financial accounting – the objectives and fields of financial accounting and the entities that benefit from accounting – the accounting cycle.	Discussion and dialogue	Oral and written exam
Second	7	The student understands the topic and applies it	Accounting assumptions, concepts, principles, and accounting determinants – elements of financial statements – legal forms of projects	Lecture & Presentation	Oral and written exam
Third	7	The student understands the topic and applies it	Foundations of financial operations analysis Single constraint theory Double entry theory	Discussion and dialogue	Oral and written exam
Fourth	7	The student understands the topic and applies it	Types of accounting entries Budget method The effect of the budget equation on double entry	Lecture & Presentation	Oral and written exam
Fifth	7	The student understands the topic and applies it	Accounting records Types of accounting books used – journal – ledger – legal conditions that must be met in the books – documents, their types and methods of recording in the books	Discussion and dialogue	Oral and written exam

Sixth	7	The student understands the topic and applies it	Trial Balance Planning the trial balance – types of trial balance (Trial balance with balances – Trial balance with totals) How to prepare each of them – examples.	Lecture & Presentation	Oral and written exam
Seventh	7	The student understands the topic and applies it	Capital and financing operations Capital operations	Discussion and dialogue	Oral and written exam
Eighth	7	The student understands the topic and applies it	Operations related to increasing capital Operations related to capital reduction Personal withdrawals	Lecture & Presentation	Oral and written exam
Ninth + Tenth	7	The student understands the topic and applies it	Financing operations Cases of loan registration and its benefits	Discussion and dialogue	Oral and written exam
Eleventh + Twelfth	7	The student understands the topic and applies it	Merchandise operations (buying and selling) Processes of returns and allowances for purchases and sales	Lecture & Presentation	Oral and written exam
Thirteenth + Fourteenth	7	The student understands the topic and applies it	Goods transportation expenses Terms of delivery of the goods	Lecture & Presentation	Oral and written exam
Fifteenth	7	The student understands the topic and applies it	Discount – types of discount – single and compound commercial discount – cash discount.	Discussion and dialogue	Oral and written exam

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)	
Main references (sources)	1- Al-Qamusi, Diao Abdul Hussein, Principles of Accounting, Baghdad, 2012 2- Abdel Aal, Ahmed Rajab, Principles of Financial Accounting, University Printing House, Lebanon 1993 3-Al-Ani, Safaa Ahmed, Principles of Financial Accounting, Baghdad, 2018 4-Kieso , Donald E , and others , 2012 , Intermediate Accounting , 14 th Ed , John Wiley and Sons , Inc , New Jersey.
Recommended books and references (scientific journals, reports...)	1- Journal of Technical Education , Central Technical University 2-Journal of Accounting and Financial Studies - Higher Institute for Accounting and Financial Studies.
Electronic References, Websites	Accounting.net and accounting solutions website

Course Description

1. Course Name:	
Basics of government accounting	
2. Course Code:	
3. Semester / Year:	
Semester	
4. Description Preparation Date:	
3/3/2024	
5. Available Attendance Forms:	
Attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Number of Credit Hours (6) / Number of Units (6)	
7. Course administrator's name (mention all, if more than one name)	
Name: Zahraa Naji Obaid Email: zahraa@mtu.edu.iq	
8. Course Objectives	
Course Objectives	<ol style="list-style-type: none"> 1. Introducing the student to the methods and theories of government accounting thought. 2. Introducing the student to government accounting, its characteristics, importance, and field of application. 3. The concept of the state's general budget. 4. Identify the central and decentralized accounting system and the method of classifying accounts. 5. How to migrate accounting records and documents.
9. Teaching and Learning Strategies	
Strategy	<ol style="list-style-type: none"> 1- Lectures. 2- Discussion and dialogue. 3- Enrichment questions. 4- Direct interrogation.

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	6	The student understands the topic and applies it correctly	State sectors, the concept of government accounting, its objectives and characteristics	Lecture, discussion and solving examples	Exams, homework assignments, and participation
2	6	The student understands the topic and applies it correctly	The concept of the state's general budget and its importance	Lecture, discussion and solving examples	Exams, homework assignments, and participation
3	6	The student understands the topic and applies it correctly	Stages of budget preparation and implementation	Lecture, discussion and solving examples	Exams, homework assignments, and participation
4	6	The student understands the topic and applies it correctly	The concept of the treasury, formations and formations of the public treasury	Lecture, discussion and solving examples	Exams, homework assignments, and participation
5	6	The student understands the topic and applies it correctly	Divisions of the state's general treasury	Lecture, discussion and solving examples	Exams, homework assignments, and participation
6	6	The student understands the topic and applies it correctly	Financing by public treasuries of government units	Lecture, discussion and solving examples	Exams, homework assignments, and participation
7	6	The student understands the topic and applies it correctly	Central government accounting system concept, advantages and disadvantages	Lecture, discussion and solving examples	Exams, homework assignments, and participation
8	6	The student understands the topic and applies it correctly	Decentralized government accounting system concept, advantages and disadvantages	Lecture, discussion and solving examples	Exams, homework assignments, and participation
9	6	The student understands the topic and applies it correctly	Accounting guide and method of classifying government accounts according to GFS	Lecture, discussion and solving examples	Exams, homework assignments, and participation

10	6	The student understands the topic and applies it correctly	Budget transaction accounts	Lecture, discussion and solving examples	Exams, homework assignments, and participation
11	6	The student understands the topic and applies it correctly	Calculating budget transactions, practical applications and examples of calculations and budget transactions	Lecture, discussion and solving examples	Exams, homework assignments, and participation
12	6	The student understands the topic and applies it correctly	Final revenue accounts, practical applications and examples of final revenue transaction accounts	Lecture, discussion and solving examples	Exams, homework assignments, and participation
13	6	The student understands the topic and applies it correctly	Final expense accounts, practical applications and examples of final expense transaction accounts	Lecture, discussion and solving examples	Exams, homework assignments, and participation
14	6	The student understands the topic and applies it correctly	Documents used in the government accounting system	Lecture, discussion and solving examples	Exams, homework assignments, and participation
15	6	The student understands the topic and applies it correctly	Tables and records used in the government accounting system	Lecture, discussion and solving examples	Exams, homework assignments, and participation

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)	Obaid Mahal Freih, Ibrahim Abdel Musa Al-Sabari, Governmental Accounting for Accounting Branches, 2001
Main references (sources)	Government accounting and its central and decentralized applications in Iraq, Prof. Dr. Saud Jayed Mashkor Al Ameri 2018
Recommended books and references (scientific journals, reports...)	Governmental accounting lectures for first-year students, Dr. Sabiha Barzan Farhoud 2010-2011
Electronic References, Websites	

Course Description

1 Course Name:					
Readings Accounting					
2 Course Code:					
3 Semester / Year:					
Semester					
4 Description Preparation Date:					
3/3/2024					
5 Available Attendance Forms:					
Attendance					
6 Number of Credit Hours (Total) / Number of Units (Total)					
Number of Credit Hours 6) / Number of Units (6)					
7 Course administrator's name (mention all, if more than one name)					
Name: Dr.Hasanain Salim			Email: Hasanainsalim@mtu.edu.iq		
8 Course Objectives					
Course Objectives		<ul style="list-style-type: none"> The overall objective is to introduce students to English terms of accounting and to be able to understand the used terms in accounting and how to deal with them in different areas of accounting and management . The specific objective is to make students of accounting department capable of reading (books, periodicals) subjects related to their field in English language 			
9 Teaching and Learning Strategies					
Strategy		1-Drawing illustrative diagrams 2- Brainstorming method			
10 Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	6	The student understand and applies the topic	Definition of basic English terms+ Learn basic terms in management	Theoretical	Oral and written

2	6	The student understand and applies the topic	Learn basic terms in accounting	Theoretical	examination
3	6	The student understand and applies the topic	Accounting definition, type of accounting+ Accounting as position , organizations and specialized institutions	Theoretical	Oral and written
4	6	The student understand and applies the topic	Readings of accounting concept+ Terms of accounting theory	Theoretical	examination
5	6	The student understand and applies the topic	Terms of accounting principles and hypothesis+ Readings in accounting theory.	Theoretical practical	Oral and written
6	6	The student understand and applies the topic	methodologies of accounting science- Readings in accounting theory, diagrams charts	Theoretical	examination
7	6	The student understand and applies the topic	Committees responsible of preparing accounting principles+ Readings in financial accounting principles	practical	Oral and written
8	6	The student understand and applies the topic	Readings in public accounting principles+ Accounting entries (examples)	Theoretical practical	examination
9	6	The student understand and applies the topic	Terms of trading account+ Readings trading account	practical	Oral and written
10	6	The student understand and applies the topic	Terms of expenditures+ Terms of revenues	Theoretical	examination
11	6	The student understand and applies the topic	Readings in profit and loss topics+ As sets terms	practical	Oral and written
12	6	The student understand and applies the topic	Terms of capital and debits+ Reading in financial position statement	Theoretical	examination
13	6	The student understand and applies the topic	Terms of inventory and depreciation+ Readings in inventory and depreciati	practical	Oral and written
14	6	The student understand and applies the topic	Terms of cost accounting Readings in cost accountings	Theoretical	examination
15	6	The student understand and applies the topic	Terms of auditing and internal contro	practical	Oral and written

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)

Main references (sources)

Accounting Principles, 14th Edition

Course Description

1. Course Name	
Principles of Statistics	
2. Course Code:	
3. Semester / Year:	
Semester	
4. Description Preparation Date:	
3/3/2024	
5. Available Attendance Forms:	
Attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Practical (2) theory (2) the total4) number of units (4)	
7. Course administrator's name (mention all, if more than one name)	
Name : Ibrahem abdalrasool hamood Email: ibrahem_abdalrasool@mtu.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> • General objective: Students' knowledge of statistics information that directly relates to accounting. • Specific objective: Providing the student with information about collecting information • About phenomena and problems and analyzing these problems.....
9. Teaching and Learning Strategies	
Strategy	Seminars questionnaires discussion topics

10. Course Structure					
Week	Hou rs	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
The first week	4	The student understand and applies the topic	Statistics, its development, importance, concept + classification and tabulation	Lecture discussion	Daily pre- and post-tests, homework
second week	4	The student understand and applies the topic	Data collection and comprehensive inventory method	Lecture, discussion	Daily pre- and post-tests, homework
the third week	4	The student understand and applies the topic	Common errors in data collection + - displaying data	Lecture, discussion	Daily pre- and post-tests, homework
fourth week	4	The student understand and applies the topic	Statistical classification and classification of financial and accounting data	Lecture, discussion	Daily pre- and post-tests, homework
The fifth week	4	The student understand and applies the topic	Applied case study	Lecture, discussion	Daily pre- and post-tests, homework
the sixth week	4	The student understand and applies the topic	Random variables and frequency distributions	Lecture, discussion	Daily pre- and post-tests, homework
The seventh week	4	The student understand and applies the topic	- Random variables	Lecture, discussion	Daily pre- and post-tests, homework
The eighth week	4	The student understand and applies the topic	Relative frequency distribution + - Binary frequency distribution	Lecture, discussion	Daily pre- and post-tests, homework
The ninth week	4	The student understand and applies the topic	Clustered frequency distribution	Lecture, discussion	Daily pre- and post-tests, homework
The tenth week	4	The student understand and applies the topic	- Geometric presentation of data	Lecture, discussion	Daily pre- and post-tests, homework
The eleventh week	4	The student understand and applies the topic	- Display unclassified data	Lecture, discussion	Daily pre- and post-tests, homework
The twelfth week	4	The student understand and applies the topic	Charts	Lecture, discussion	Daily pre- and post-tests, homework
The thirteenth week	4	The student understand and applies the topic	- Graphic circuit	Lecture, discussion	Daily pre- and post-tests, homework
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)					

Course Description

1. Course Name:	
Principles of economics& Public Finance	
2. Course Code:	
3. Semester / Year:	
Semester	
4. Description Preparation Date:	
3/3/2024	
5. Available Attendance Forms:	
Attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Number of Credit Hours (4) / Number of Units (4)	
7. Course administrator's name (mention all, if more than one name)	
Name Hanan Ali Mohamed Email:hananali@mtu.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> • Familiarizing students with • Information about economics has direct relevance to accounting • And providing them with • Information about economic • Supply and demand
9. Teaching and Learning Strategies	
Strategy	Seminars questionnaires discussion topics

10. Course Structure				
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method
first	3	The student Understand And applies. The topic	Concept of economic the needs of humanity	Lecture and presentat
second	3	The student Understand and Applies the topic	Relationship Between economic, the Concept of Demand	Lecture and presentation
fourth	3	The student Understand And applies. The topic	Demand function, Demand Determinants	Lecture and presentation
fifth	3	The student Understand And applies. The topic	Concept of display	Lecture and presentation
sixth	3	The student Understand And applies. The topic	Elasticity of Supply and How calculate	Lecture and presentation
seventh	3	The student Understand And applies. The topic	Production, Element	Lecture and Presentation
eighth	3	The student Understand applies. The topic	Production, cos	Lecture and presentation
The ninth And Tenth	6	The student understands. And applies. The topic	Market dentition Perfect competition Market Total monopoly market	Lecture and presentation
Eleventh And Twelfth	6	The student Understand And applies. The topic	National product	Lecture and Presentation

thirteenth	3	Understand And applies. The topic	Function of Mony, Monetary, Policy	
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)				
Main references (sources)		Principles of economic Science,Dr Kareem Mahdi Al-hasnawe		
Recommended books and references (scientific journals, reports...)				
Electronic References, Websites				

Course Description

1. Course Name					
Computer basics					
2. Course Code					
3. Semester / year					
Semester					
4. Date this description was prepared					
3/3/2024					
5. Available attendance forms					
Attendance					
6. Number of study hours					
Total number of hours: 2. Number of units: 4					
7. Name of the course administrator (if more than one name is mentioned)					
Name: Hadeel Naser			Email :accountdepartment@mtu.edu.iq		
Course objectives					
,General objective: Identify the computer, its components operating systems, their importance and the tasks they perform, the Internet and its services Specific objective: To provide the student with knowledge in computer management and use				Objectives of the study subject	
Teaching and learning strategies					
Seminars, questionnaires, discussion topics, summer training					The strategy
Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
the exam	Theoretical and practical	Display OS S basics, on / shutdown computer, Log off, Log on, restart, sleep, using mouse (pointing, selecting, dragging and execution)	The student learns and applies well	3	1,2
the exam	Theoretical and practical	Using desktop, moving around the desktop and using the main application icons, using start button; application programs (install, open, close and uninstall)	The student learns and applies well	3	3

the exam	Theoretical and practical	Looking at window details (Title bar, Tools bar, Address Bar, Status bar and Windows s content);Expand and Window; Moving and resizing window;	The student learns and applies well	3	4,5
the exam	Theoretical and practical	Working with drive, folders and files using the listed operation; using common shortcuts Ctrl +C; + A. +S...etc.);	The student learns and applies well	3	6
the exam	Theoretical and practical	Restore folders or files	The student learns and applies well	3	7
the exam	Theoretical and practical	Identify the hardware and explain the different types of computer using illustrations or what is provided by the internet	The student learns and applies well	3	8
the exam	Theoretical and practical	Explain Microprocessor Chip, types of memory (RAM, ROM and SSD drive), memory units of measurements, storage devices, how to use keyboard; mouse; printers and other peripherals; identifying motherboard and their ports; how to connect computer courses	The student learns and applies well	3	9,10
the exam	Theoretical and practical	Identifying the control panel icon, changing desktop icon; wallpaper; display type and size; Setting time and date, using Language	The student learns and applies well	3	11

		options, using accessibility			
the exam	Theoretical and practical	Power off computer using different options; understanding the Mode of operations; Create User Account ; Log Off; Log On; Changing Accounts.	The student learns and applies well	3	12,13
the exam	Theoretical and practical	Understanding the Application software; Types and their usage; How to install and Uninstall programs and display their differences from delete; Update or reinstall the software	The student learns and applies well	3	14
the exam	Theoretical and practical	Delete systematically unnecessary files, scandisk, defragment disk, compress disk; Understand the most common troubleshooting of computer or software copy files or disk, using antiviruses; getting help for windows; getting online help	The student learns and applies well	3	15

Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports , etc

Learning and teaching resources

, computer basics subject has been relied upon and the sources mentioned below are relied upon .to present them as lectures in the required manner	Required textbooks (methodology, if any)
Computer basics and office applications (Part .One) A.M.D. Ziad Muhammad Abboud, Prof Dr. Ghassan Hamid Abdel - Maji D. , M.D. Amir Hussein Murad, M. Bilal Kamal Ahmed	Main references (sources)
	Recommended supporting books and references (...scientific journals, reports)
--	Electronic references, Internet sites

Course Description

1. Course Name:	
Financial Accounting	
2. Course Code:	
3. Semester / Year:	
Semester	
4. Description Preparation Date:	
3/3/2024	
5. Available Attendance Forms:	
Attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Number of Credit Hours (6) / Number of Units (6)	
7. Course administrator's name (mention all, if more than one name)	
Name :Dr.Hassan Alhassany	
Email : dr.hassanalhassany@mtu.edu.iq	
8. Course Objectives	
Course Objectives	<ol style="list-style-type: none"> 1. Introducing the student to the most important foundations and principles of accounting science . 2. Introducing the student to the main and secondary accounting functions . 3. Statement of the development of accounting sciences and their historical sequence. 4. Clarify the importance of accounting science and its role in organizations and the labor market 5. Providing the student with different topics about accounting and forming a knowledge base on accounting and its applications. 6. Qualifying the student to obtain a technical diploma in accounting sciences that enables him to work in the public and private sectors as an accountant.
9. Teaching and Learning Strategies	
<ol style="list-style-type: none"> 1- Lectures. 2- Discussion and dialogue. 3- Enrichment questions. 4- Direct interrogation. 	

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	6	The student understands the topic and applies it	Commercial papers Accounting treatment of checks	Discussion and dialogue	Oral and written exam
Second + Third	6	The student understands the topic and applies it	Definition of a check – types of checks (outgoing checks and incoming checks) – endorsing checks – sending checks to the bank for collection – various banking expenses as well as bank commissions. Overdraft	Lecture & Presentation	Oral and written exam
Fourth + Fifth	6	The student understands the topic and applies it	Notes receivable and notes payable Create the bill of exchange Cases of disposal of arrest papers Cases of disposal of payment papers	Discussion and dialogue	Oral and written exam
Sixth	6	The student understands the topic and applies it	fixed assets Purchase of fixed assets Selling fixed assets	Lecture & Presentation	Oral and written exam
Seventh + Eighth	6	The student understands the topic and applies it	Selling and replacing fixed assets Financial operations related to the sale of fixed assets Financial operations related to replacing fixed assets	Discussion and dialogue	Oral and written exam
Ninth +	6	The student understands the topic and applies it	Final accounts and financial statements	Lecture & Presentation	Oral and written exam

Ttenth + Eleventh			Trading account and profit and loss account		
Twelfth	6	The student understands the topic and applies it	Statement of financial position	Discussion and dialogue	Oral and written exam
Thirteenth + Fourteenth	6	The student understands the topic and applies it	Correcting accounting errors Methods of correcting accounting errors Adjustment entries and adjusted trial balance	Lecture & Presentation	Oral and written exam
Fifteenth	6	The student understands the topic and applies it	Cash basis Entitlement basis Adjusted trial balance	Discussion and dialogue	Oral and written exam

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)	
Main references (sources)	<ol style="list-style-type: none"> 1. Al-Qamusi, Diaa Abdul Hussein, Principles of Accounting, Baghdad, 2012 2. Abdel Aal, Ahmed Rajab, Principles of Financial Accounting, University Printing House, Lebanon 1993 3. Al-Ani, Safaa Ahmed, Principles of Financial Accounting, Baghdad, 4. Kieso , Donald E , and others , 2012 , Intermediate Accounting 10th Ed , John Wiley and Sons , Inc , New Jersey.
Recommended books and references (scientific journals, reports...)	<ol style="list-style-type: none"> 1. Journal of Technical Education , Central Technical University 2. Journal of Accounting and Financial Studies – Higher Institute for Accounting and Financial Studies.
Electronic References, Websites	Accounting.net and accounting solutions website

Course Description

1. Course Name:	
Restrictive processors in government units	
2. Course Code:	
3. Semester / Year:	
Semester	
4. Description Preparation Date:	
5. Available Attendance Forms:	
Attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Number of Credit Hours (5) / Number of Units (5)	
7. Course administrator's name (mention all, if more than one name)	
Name: Zahraa Naji Obaid Email: zahraa@mtu.edu.iq	
8. Course Objectives	
Course Objectives	<ol style="list-style-type: none"> 1. Introducing the student to the methods and theories of accounting thou 2. Introducing the student to the constraint treatments and adjustments by which errors are handled 3. Reasons for resorting to advances and trust accounts 4. How to prepare final accounts 5. Learn about contracting and its applications
9. Teaching and Learning Strategies	
Strategy	Lecture discussion method. enrichment question. brainstorming

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	The student understands the topic and applies it correctly	Financial position accounts, their types and divisions	Lecture, discussion and solving examples	Exams, homework assignments, and participation
2	5	The student understands the topic and applies it correctly	Personal debit accounts (advances), reasons for using them and their exercises	Lecture, discussion and solving examples	Exams, homework assignments, and participation
3	5	The student understands the topic and applies it correctly	Types of advances, applications and practical examples of them	Lecture, discussion and solving examples	Exams, homework assignments, and participation
4	5	The student understands the topic and applies it correctly	Instructions and controls of the delegation and travel law	Lecture, discussion and solving examples	Exams, homework assignments, and participation
5	5	The student understands the topic and applies it correctly	Personal credit accounts (trusts) and the reasons for using them	Lecture, discussion and solving examples	Exams, homework assignments, and participation
6	5	The student understands the topic and applies it correctly	Types of trusts and practical examples of them	Lecture, discussion and solving examples	Exams, homework assignments, and participation
7	5	The student understands the topic and applies it correctly	General applications for deposit accounts	Lecture, discussion and solving examples	Exams, homework assignments, and participation
8	5	The student understands the topic and applies it correctly	Practical exercises for all government accounts	Lecture, discussion and solving examples	Exams, homework assignments, and participation
9	5	The student understands the topic and applies it correctly	Migration to relevant records is a practical application	Lecture, discussion and solving examples	Exams, homework assignments, and participation
10	5	The student understands the topic and applies it correctly	General contracting and its conditions	Lecture, discussion and solving examples	Exams, homework assignments, and participation
11	5	The student understands the	Constraint treatments for contracting	Lecture, discussion and	Exams, homework

		topic and applies it correctly		solving examples	assignments, and participation
12	5	The student understands the topic and applies it correctly	Contracting law, controls and conditions	Lecture, discussion and solving examples	Exams, homework assignments, and participation
13	5	The student understands the topic and applies it correctly	Applications for government projects, restriction exercises and treatments for contracting	Lecture, discussion and solving examples	Exams, homework assignments, and participation
14	5	The student understands the topic and applies it correctly	Practical exercises on contracting	Lecture, discussion and solving examples	Exams, homework assignments, and participation
15	5	The student understands the topic and applies it correctly	Accountant ethics in government units	Lecture, discussion and solving examples	Exams, homework assignments, and participation

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)	
Main references (sources)	Government accounting and its central and decentralized applications in Iraq, Prof. Dr. Saud Jayed Mashkor Al Ameri
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course Description

1. Course Name :	
Tax accounting	
2. Course Code:	
3. Semester / Year:	
Semester	
4. Description Preparation Date:	
3/3/2024	
5. Available Attendance Forms:	
Attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Number of Credit Hours (Total) / Number of Units (Total)	
7. Course administrator's name (mention all, if more than one name)	
Name Hanan Ali Mohamed Email:hananali@mtu.edu.iq	
8. Course Objectives	
The general goal is Familiarize the student with the type of taxes applied in Iraq and the main objective behind imposing the tax	Course Objective
9. Teaching and Learning Strategies	
Strategy	Lecture discussion method. enrichment question. brainstorming

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	6	The student Understands The topic and applies	Tax concept. Elements. Goals. Tax rules. Tax justices. Double taxation.	Lecture and Discussion	exam
second	6	The student Understands The topic and applies	Avoidance and evasion. type of tax. Tax structure in Iraq	Lecture and Discussion	exam
Third	6	The student Understands The topic and applies	Tax accounting concepts. Its relationship, relation anther of sciences, international Standard No.12, international Standard No.13	Lecture and Discussion	exam
fourth	6	The student Understands The topic and applies	Taxable income, tax income , income concepts, rev concepts, income, profit , Accounting for your income tax.	Lecture and Discussion	exam
Fifth	6	The student Understands The topic and applies	Entrance in Iraq legislation ,,the work , ,capital , Non – periodic revenues, Annual Tax, scope of application of income tax.	Lecture and Discussion	exam
Sixth	6	The student Understands The topic and applies	Annual tax, scope of application of tax, tax exemption.	re and discussion	exam

seventh	6	The student Understands The topic and applies	Concept of costs, charged, Expenses related to economic activity. Differentiate between expenses, cost and expenses.	Lecture and Discussion	exam
eighth	6	The student Understands The topic and Applies	COnditional allowances & expenses, Tax measure or rate	Lecture and discussion	exam
Ninth	6	The student Understands The topic and applies	Estimating taxable income, Estimation methods, procedures, Tax collection & methods.	Lecture and Discussion	exam
tenth	6	The student Understands The topic and applies	Penalties in the income tax law, Property tax establishment, & tax properties.	Lecture and Discussion	exam
eleventh	6	The student Understands The topic and applies	Property tax base. scope of application of the taxpayer tax, tax price.	Lecture and Discussion	exam
twelfth	6	student Understands The topic and applies	Tax collection, penalties & fines, probates tax bas	Lecture and Discussion	exam
thirteenth	6	student Understands The topic and applies	Tax price, exemption. Tax examination.	Lecture and Discussion	exam

fourteenth	6	student Understands The topic and applies	Tax base , tax culture.	Lecture and Discussion	exam
fifteenth	6	student Understands The topic and applies	Losses and how treat them tax –wise. Addressing losses in Iraq legislation	Lecture and Discussion	exam

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)	
Main references (sources)	Tax accounting. By Dr.Najm after Aliwi Anther book
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

Course description

1. Course Name	
Principles of management	
2. Course Code	
3. Semester / year	
Semester	
4. Date this description was prepared	
3/3/2014	
5. Available attendance forms	
Attendance	
6. Number of Credit Hours (Total) / Number of Units (Total)	
Number of Credit Hours (3) / Number of Units (3)	
7. Name of the course administrator (if more than one name is mentioned)	
8. Course objectives	
<ol style="list-style-type: none"> 1. Providing the student with knowledge related to the principles of administrative work that can be practiced in all jobs 2. Providing the student with the necessary theoretical and practical knowledge after graduation to keep pace with the needs of the labor market 3. Providing the student with the necessary knowledge of administrative functions and the functions of ...business organizations, including how to take 4. Administrative decisions are consistent with the mission and objectives of the organization and its management strategies on the way to achieving those Objectives 	Objectives of the study subject
9. Teaching and learning strategies	
Seminars, questionnaires, discussion topics, summer training	The strategy
10. Course structure	

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
,Daily pre- and post-tests homework, lecture contributions and discussions	,Lecture ,discussion practical ,applications ,case studies and real-life examples of administrative situations and problems	Modern schools + preparing administrative job cases	The student can Know what management is It identifies the most prominent pioneers and thinkers Schools	3	1
,Daily pre- and post-tests homework, lecture contributions and discussions	,Lecture ,discussion practical ,applications ,case studies and real-life examples of administrative situations and problems	Preparing applied cases for the facility's functions + economic factors	The student can Learn about jobs The organization's administration	3	2
,Daily pre- and post-tests homework, lecture contributions and discussions	,Lecture ,discussion practical ,applications ,case studies and real-life examples of administrative situations and problems	Planning + forecasting and its relationship to central planning	The student can Learn about jobs of the organization	3	3
,Daily pre- and post-tests homework, lecture contributions and discussions	,Lecture ,discussion practical ,applications ,case studies and real-life examples of administrative situations and problems	Case studies in decision making + preparing case studies for programmed and non-programmed decisions	The student can Identify the impact of the environment on Administration	3	4
,Daily pre- and post-tests homework, lecture contributions and discussions	,Lecture ,discussion practical ,applications ,case studies and real-life examples of administrative situations and problems	Presentation and discussion of methods + administrative organization	The student can Recognize the importance Planning in the organization	3	5
,Daily pre- and post-tests homework, lecture	,Lecture ,discussion practical	The foundations used in the organizational	The student can Learn about the types of plans	3	6

contributions and discussions	,applications ,case studies and real-life examples of administrative situations and problems	structure + committees and supporting factors			
,Daily pre- and post-tests homework, lecture contributions and discussions	,Lecture ,discussion practical ,applications ,case studies and real-life examples of administrative situations and problems	Administrative levels + authority	The student can Learn how to take The optimal decision	3	7
,Daily pre- and post-tests homework, lecture contributions and discussions	,Lecture ,discussion practical ,applications ,case studies and real-life examples of administrative situations and problems	The relationship between responsibility and authority + communication	The student can Learn about decisions Programmed and unprogrammed	3	8
,Daily pre- and post-tests homework, lecture contributions and discussions	,Lecture ,discussion practical ,applications ,case studies and real-life examples of administrative situations and problems	Centralization and decentralization + motivation	The student can Identify the methods Scientific in the process of making the decision	3	9
,Daily pre- and post-tests homework, lecture contributions and discussions	,Lecture ,discussion practical ,applications ,case studies and real-life examples of administrative situations and problems	Needs and incentives + administrative organization	The student can Identify the function of organization	3	10
,Daily pre- and post-tests homework, lecture contributions and discussions	,Lecture ,discussion practical ,applications ,case studies and real-life examples of administrative	Control steps + control methods	The student can Learn how to design Organizational structures	3	11

	situations and problems				
,Daily pre- and post-tests homework, lecture contributions and discussions	,Lecture ,discussion practical ,applications ,case studies and real-life examples of administrative situations and problems	Production plans + their relationship to other functions	The student can Learn about the role of committees In preparing the information For administrative jobs	3	12
,Daily pre- and post-tests homework, lecture contributions and discussions	,Lecture ,discussion practical ,applications ,case studies and real-life examples of administrative situations and problems	Components of marketing plans + annual financial plans	The student can Identify the scope Supervision of managers	3	13
,Daily pre- and post-tests homework, lecture contributions and discussions	,Lecture ,discussion practical ,applications ,case studies and real-life examples of administrative situations and problems	Components of the individuals plan + presentation of applied cases	The student can Know the powers granted to employees	3	14
,Daily pre- and post-tests homework, lecture contributions and discussions	,Lecture ,discussion practical ,applications ,case studies and real-life examples of administrative situations and problems	Presentation of models on Iraqi administration + centralization and decentralization	The student can Identify the relationship between Powers and responsibilities	3	15

11. Course evaluation

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports , etc

12. Learning and teaching resources

A basic vocabulary list has been relied upon for the Principles of Management course, and the sources mentioned below are relied upon to present them as lectures in the required manner	Required textbooks (methodology, if any)
Naji Shawqi, Al-Rahim, Iyad Mahmoud, and Abdel Razzaq Reda 1988, Principles of management, Baghdad. Al-Shamaa, Muhammad Khalil Hassan, 2007, Principles of Management by Focus On business management.	Main references (sources)

Research that dealt with the vocabulary of the subject through theoretical and practical study and published in the Iraqi Academy Journal for Peer-reviewed Research via the following link https://www.iasj.net	Recommended supporting books and references (scientific journals, reports....)
--	Electronic references, Internet sites

Course description

1. Course Name					
Financial and accounting legislation					
2. Course Code					
3. Semester / year					
Semester					
1. Date this description was prepared					
3/3/2024					
2. Available attendance forms					
Attendance					
3. Number of study hours					
Total number of hours: 2 Number of units: 2					
4. Name of the course administrator (if More than one name mentioned)					
Name: Hadeel Nasser Jassim Email:hadeel.nasar@mtu.edu.iq					
5. Course objectives					
Introducing the student to the financial and legal legislation pertaining to public and private companies Identify the most important provisions of legislation related to the work of an accountant (corporate laws, income tax, electronic transactions law, electronic signature, and (money laundering law			Objectives of the study subject		
Teaching and learning strategies					
Seminars , questionnaires , discussion topics					The strategy
Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	The legal rule is a set of rules that regulate individuals and are binding	The student learns and understands the subject	2	The first week
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	Company contract Partnership between the public and private sectors and	The student learns and understands the subject	2	second week

		commitment to the terms of this agreement			
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	Corporate personality – The regulatory framework is limited to all investment-bearing items	The student learns and understands the subject	2	the third week
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	Establishing companies A two-party agreement between the private sector and the public sector	The student learns and understands the subject	2	fourth week
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	Capital and distribution of profits and losses Materials and tools necessary to establish an economic or commercial activity	The student learns and understands the subject	2	The fifth week
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	Capital and distribution of profits and losses To finance business operations To cover short-term expenses	The student learns and understands the subject	2	the sixth week
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	Loan bonds, A type of loan in which the issuer owes the bond	The student learns and understands the subject	2	The seventh week
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	company management Focus on creating world-class mechanisms to	The student learns and understands the subject	2	The eighth week

		provide the best services			
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	company management Corporate innovation and branding corporate management audit	The student learns and understands the subject	2	The ninth week
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	Expiration of the company The company does not commence its activities even after one year has passed since its establishment	The student learns and understands the subject	2	The tenth week
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	Intermediary company A registered delivery company in all fields	The student learns and understands the subject	2	The eleventh week
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	A public company in which all partners are personally responsible	The student learns and understands the subject	2	The twelfth week
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	Income tax law Excise tax, sales tax and value-added tax	The student learns and understands the subject	2	The thirteenth week
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	Money Laundering Law The process of concealing the true source of income is illegal	The student learns and understands the subject	2	The fourteenth week
-Daily pre and post- ,tests ,homework	,Lecture ,discussion	Electronic Transactions and Electronic Signature Law Providing the	The student learns and understands the subject	2	The fifteenth week

		legal framework for the use of electronic means			
Course evaluation					
Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, written exams, reports , etc					
Learning and teaching resources					
---			Required textbooks (methodology, if any)		
Iraqi Company law			Main references (sources)		
-----			Recommended supporting books and references (scientific journals, reports....)		
--			Electronic references, Internet sites		

Course Description

1. Course Name:					
English language					
2. Course Code:					
3. Semester / Year:					
Semester					
4. Description Preparation Date:					
3/3/2024					
5. Available Attendance Forms:					
Atandance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
Number of Credit Hours (2) / Number of Units (2)					
7. Course administrator's name (mention all, if more than one name)					
Name: khelood A. Mkalaf Email: Drkam77@mtu.edu.iq					
8. Course Objectives					
Course Objectives					
9. Teaching and Learning Strategies					
Strategy		Promoting investment in hotel tourism marketing through teaching programs that support this strategy.			
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1, 2	2 / week	perfect using w English language w performing tour activities and in aspects of hotel work.	Types of verb How to use auxiliary verb .	Daily lectures electronic clarification means.	Oral exams, semin presenting work papers about cou topics, and writ exams.
3, 4			Way of pronouns		

5, 6			Types of tense past , present		
7 , 8			Using of preposition How to make all kind of question .		
10,9			Using of request Using of adjective Using of There		
11 , 12			Have and has		
13 , 14			Using some and any		
15 ,			Using can , cant		

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)	beginner students book + workbook with k , new headway Plus , John and Lisa soars . 20 . OXFORD
Main references (sources)	
Recommended books and references (scientific journals, reports...)	Research and published articles
Electronic References, Websites	Interesting websites