

**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

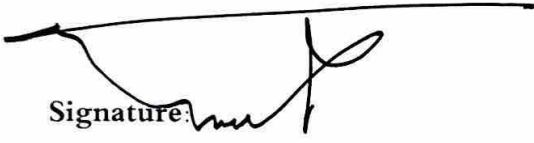
Academic or Professional Program Name: Technical Accounting

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 Daef


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	2	2

		accounting		
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	
<ol style="list-style-type: none"> 1. Qualifying students of the Accounting Technologies Department with broad knowledge in accounting, auditing and computer sciences, enabling the graduate to employ that knowledge in the field of work. 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. 	<p>Learn about the basic procedures of the Accounting profession</p>
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 	<p>How to recording entries, using</p>

in the daily records and general ledger. 4. How to Implementing financial operations and events using specialized accounting programs	Accounting software.
Ethics	
1. Integrity and Objectivity	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.
2. Confidentiality and trust	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.

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					
Bank accounting					
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 units (total))					
Number of study hours(5)/number of units (5)					
6. Name of the course administrator (if More than one name (mentioned					
Name: A.s Hutham faleh Jijan:			Email : hothamfaleh@mtu.edu.iq		
7. Course objectives					
The course aims to provide the student with comprehensive information about the accounting system followed in Iraqi commercial banks, and to complete the accounting treatments and final accounts in the banks .				Objectives of the study subject	
8. Teaching and learning strategies					
Lecture, discussion method, enrichment questions, brainstorming .				The strategy	
9 .Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
the exam	Lecture and discussion	Banks and banks.	The student understands the topic and applies it.	5	1
the exam	Lecture and discussion	Cash deposits and withdrawals.	The student understands the topic and applies it.	5	2

the exam	Lecture and discussion	Overdrafts.	The student understands the topic and applies it.	5	3
the exam	Lecture and discussion	and how to section calculate interest.	The student understands the topic and applies it.	5	4
the exam	Lecture and discussion	Savings deposits section.	The student understands the topic and applies it.	5	5
the exam the exam	Lecture and discussion	The customer who owes payment or delays it.	The student understands the topic and applies it.	5	6
the exam	Lecture and discussion	Bill discount operations for the benefit of the customer.	The student understands the topic and applies it.	5	7
the exam	Lecture and discussion	Internal Transfer Department.	The student understands the topic and applies it.	5	8
the exam	Lecture and discussion	Applied cases.	The student understands the topic and applies it.	5	9
the exam	Lecture and discussion	Internal transfers sold and purchased.	The student understands the topic and applies it.	5	10
the exam	Lecture and discussion	Applied cases.	The student understands the topic and applies it.	5	11
the exam	Lecture and discussion	Payment of the bill of exchange.	The student understands the topic and applies it.	5	12
the exam	Lecture and discussion	Applied cases.	The student understands the topic and applies it.	5	13

the exam	Lecture and discussion	Purchased and sold transfers.	The student understands the topic and applies it.	5	14
the exam	Lecture and discussion	Foreign transfer section, buying and selling major currencies, transferring to and from abroad.	The student understands the topic and applies it.	5	15
10 .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					
11 ,Learning and teaching resources					
			Required textbooks (methodology, if any)		
1. Specialized Accounting, written by Dr. Ibrahim Abdi Musa Al-Sabari, Ali abed Al-Hussein 2. Specialized Accounting Systems Written .by Dr. Thayer Al-Graben, Fayez Al-graben			Main references (sources)		
			Recommended supporting books and references (scientific journals, reports....)		
1.Don't Net Accounting 2.Saleh Muhammad Al-Farrar's blog for financial and banking sciences 3. Arab Accountants Network Forum			Electronic references, Internet sites		

Course Description

1. Course Name					
Intermediate accounting					
2. Course Code					
3. Semester / year					
Semester					
4. Date this description was prepared					
3/3/2024					
5. Available attendance forms					
In presence way					
6. Number of study hours (total)/number of units (total)					
Number of study hours (4)/number of units (4)					
7. Name of the course administrator (if More than one name (mentioned					
Name: Adhra Sakban Attiae email: skbandhra60@gmail.com					
8. Course objectives					
<p>General goal: To enable the student to apply scientific foundations Accounting to enable him to evaluate the financial situation of the institution and present the accounts in a scientific and logical manner to serve the administrative levels in all sectors</p> <p>Specific objective: Preparing various financial reports based on accounting records and analyzing the elements of the financial position using scientific foundations</p>					<p>Objectives of the study subject</p>
9. Teaching and learning strategies					
Seminars, questionnaires, discussion topics, and summer training					The strategy
10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
the exam	Lecture and presentation	conceptual framework	The student understands and applies the topic	4	the first
the exam	Lecture and presentation	Final accounts/financial statements	The student understands and applies the topic	4	the second
the exam	Lecture and presentation	Final accounts in commercial establishments profit and loss /	The student understands and applies the topic	4	the third

		accounts			
the exam	Lecture and presentation	Final accounts in commercial establishments profit and loss / accounts	The student understands and applies the topic	4	the fourth
the exam	Lecture and presentation	Income statement in commercial establishments	The student understands and applies the topic	4	Fifth
the exam	Lecture and presentation	Final accounts in industrial facilities operating / account	The student understands and applies the topic	4	VI
the exam	Lecture and presentation	Final accounts in industrial facilities operating / account	The student understands and applies the topic	4	Seventh
the exam	Lecture and presentation	The profit and loss account	The student understands and applies the topic	4	VIII
the exam	Lecture and presentation	The profit and loss account	The student understands and applies the topic	4	Ninth
the exam	Lecture and presentation	Statement of financial position	The student understands and applies the topic	4	The tenth
the exam	Lecture and presentation	Statement of Cash Flows	The student understands and applies the topic	4	eleventh
the exam	Lecture and presentation	Statement of retained earnings	The student understands and applies the topic	4	twelveth
the exam	Lecture and presentation	worksheet	The student understands and applies the topic	4	Thirteenth
the exam	Lecture and presentation	Debtors and accounts receivable	The student understands and applies the topic	4	fourteenth
the exam	Lecture and presentation	Debtors and accounts receivable	The student understands and applies the topic	4	Fifteenth

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

Kamal Hassan, Jamil Jawad, Hatem Ibrahim ,
Intermediate Accounting , 1991

Required textbooks (methodology, if any)

1-fundamentals of accounting 2-Intermediat accounting, Kieso, 2010 3- Intermediate Accounting, lectures by Dr. Asma Al-Hashemi	Main references (sources)
	Recommended supporting books and references (scientific journals, reports....)
	Electronic references, Internet sites

Course Description

1. Course Name					
Unified accounting system					
2. Course Code					
3. Semester / year					
Semester					
4. Date this description was prepared					
3/3/2024					
5. Available attendance forms					
In presence way					
6. Number of study hours (total)/number of units (total)					
Number of study hours (5)/number of units (5)					
7. Name of the course administrator (if More than one name (mentioned					
:Name Ayad Kazem Jaber email: ayad @mtu.edu.iq					
8. Course objectives					
Course Objectives: Enable the student to prepare accounting entries in accordance with the unified accounting system in force in all companies in Iraq					Objectives of the study subject
9. Teaching and learning strategies					
Keeping pace with the labor market and providing the market with good accountants					The strategy
10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
the exam	Lecture and presentation	Unified Accounting System Accounting Directory	The student understands and applies the topic	4	the first
the exam	Lecture and presentation	Innovations in the system	The student understands and applies the topic	4	the second
the exam	Lecture and presentation	Accounts of fixed assets and methods of obtaining them Buying from foreign markets	The student understands and applies the topic	4	the third
the exam	Lecture and	Construction by	The student understands	4	the fourth

	presentation	contractors (/ records of the commanding authority)	and applies the topic		
the exam	Lecture and presentation	Construction by contractors (/ records of the commanding Executing	The student understands and applies the topic	4	Fifth
the exam	Lecture and presentation	Establishment by committees Gifts & Donations	The student understands and applies the topic	4	VI
the exam	Lecture and presentation	manufacturing inside the entity	The student understands and applies the topic	4	Seventh
the exam	Lecture and presentation	Deferred revenue expenditure	The student understands and applies the topic	4	VIII
the exam	Lecture and presentation	Eliminate & selling Assets	The student understands and applies the topic	4	Ninth
the exam	Lecture and presentation	Interdicting about inventory& buying from foreign market	The student understands and applies the topic	4	The tenth
the exam	Lecture and presentation	& buying from foreign market	The student understands and applies the topic	4	eleventh
the exam	Lecture and presentation	Spoilage & Usage Inventory	The student understands and applies the topic	4	twelveth
the exam	Lecture and presentation	Spoilage & Usage Inventory	The student understands and applies the topic	4	Thirteenth
the exam	Lecture and presentation	Inventory Goods for others	The student understands and applies the topic	4	fourteenth
the exam	Lecture and presentation	Inventory Goods for others	The student understands and applies the topic	4	Fifteenth

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

Applications of the unified accounting system	Required textbooks (methodology, if any)
National Audit Office book	Main references (sources)
	Recommended supporting books and references (scientific journals, reports....)
	Electronic references, Internet sites

Course Description

1. Course Name:	
Fundamentals of cost 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)	
6. Number of Credit Hours (5) / Number of Units (5)	
7. Course administrator's name (mention all, if more than one name)	
Name: faraj gheni abbood Email: farajgheni@mtu.edu.iq	
8. Course Objectives	
Course Objectives	<p>The general aim , to identify so us enable the student how to practice the c accounting concepts in the different economic entity for its consideration of informat system to enable the management making suitable decisions</p> <p>The specific aim , let the student calculate cost elements inorder to knowledge the production cost for all system.</p>
9. Teaching and Learning Strategies	
Strategy	<p>1-Drawing illustrative diagrams 2- Brainstorming method</p>

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	Understands topic	Cost accounting introduction	Theoretical practical	Oral and written examination
2	5	Understands the top	Classification of costs	Theoretical practical	Oral and written examination
3	5	Understands topic	Cost centers + cost elements	Theoretical practical	Oral and written examination
4	5	Understands the top	Control of materials	Theoretical practical	Oral and written examination
5	5	Understands topic	Material storage procedures		Oral and written examination
6	5	Understands topic	Weighted rate method + FIFO method	Theoretical practical	Oral and written examination
7	5	Understands topic	Storage limits	Theoretical practical	Oral and written examination
8	5	Understands topic	Wage control	Theoretical practical	Oral and written examination
9	5	Understands the top	Incentives	Theoretical practical	Oral and written examination
10	5	Understands topic	Wage problems	Theoretical practical	Oral and written examination
11	5	Understands topic	Banking supervision	Theoretical practical	Oral and written examination
12	5	Understands topic	Method of distribution to centers	Theoretical practical	Oral and written examination
13	5	Understands topic	Total distribution method + direct distribution method	Theoretical practical	Oral and written examination
14	5	Understands topic	Descending distribution method +	Theoretical practical	Oral and written examination

			reciprocal distribution method		
15	5	Understands topic	Download rates + marketing costs	Theoretical practical	Oral and written examination
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)			1. Cost Accounting/ Abdel Wahab Habash 2. Costs in lists and systems/ Kamel Ali Al-Abadi, Hakim Ali Rashid		
Main references (sources)			1- Scientific principles in cost accounting / Mufid Khali Al-Qaseer. 2- Cost Accounting/ Ahmed Al-Saydia.		
Recommended books and references (scientific journals, reports...)			Journal of Financial Research		
Electronic References, Websites			Arab Accountants Network Forum		

Course Description

1. Course Name						
Principles of auditing						
2. Course Code						
Semester / year						
Semester						
3. Date this description was prepared						
3/3/2024						
Available attendance forms						
Attendance						
Number of study hours (total)/number of units (total)						
Number of study hours (3)/number of units (3)						
Name of the course administrator (if More than one name mentioned)						
Name : Dr . Nadia Taleb Salman email:nadia@mtu.edu.iq						
Course objectives						
<p>General goal: - To provide students with the basic concepts related to .the principles and principles of auditing</p> <p>Specific objective: - To give the student an idea about the international standards related to the auditing profession and how to express a professional opinion on the financial statements issued by the units in .accordance with these standards</p>					Objectives of the study subject	
Teaching and learning strategies						
<ol style="list-style-type: none"> 1. Scientific lectures 2. .Discussion and dialogue 3. .Enrichment questions 4. Direct questions 						
Course structure						
Evaluation method	Learning method	Name of the unit or topic		Required learning outcomes	hours	the week
		Subject the operation	Theoretical material			
Oral and written examination	Discussion and dialogue	Practical examples	Audit entrance	The student understands and applies the topic	3	the first
Oral and written examination	Lecture and presentation	Practical examples	Objectives and types of .auditing	The student understands and applies the topic	3	the second
Oral and written examination	Discussion and dialogue	Practical examples	Description of the .auditor	The student understands and applies the topic	3	the third
Oral and written examination	Lecture and presentation	Practical examples	The rights and duties of the auditor.	The student understands and applies the topic	3	the fourth
Oral and written examination	Discussion and dialogue	Practical examples	Mistakes and cheating.	The student understands and .applies the topic	3	Fifth

Oral and written examination	Lecture and presentation	Practical examples	The role of the auditor in correcting errors	The student understands and applies the topic	3	VI
Oral and written examination	Discussion and dialogue	Practical examples	internal audit	The student understands and applies the topic	3	Seventh
Oral and written examination	Lecture and presentation	Practical examples	internal audit	The student understands and applies the topic	3	VIII
Oral and written examination	Discussion and dialogue	Practical examples	Internal audit reports.	The student understands and applies the topic	3	Ninth
Oral and written examination	Lecture and presentation	Practical examples	Internal audit reports	The student understands and applies the topic	3	The tenth
Oral and written examination	Lecture and presentation	Practical examples	Requirements and conditions for the auditor's report	The student understands and applies the topic	3	eleventh
Oral and written examination	Discussion and dialogue	Practical examples	Requirements and conditions for the auditor's report	The student understands and applies the topic	3	twelveth
Oral and written examination	Lecture and presentation	Practical examples	An introductory introduction to international standards on auditing. Introductory matters from standard 199-100 And standards of responsibilities from 299-200	The student understands and applies the topic	3	Thirteenth
Oral and written examination	Discussion and dialogue	Practical examples	Auditing Standards 1009 Computer aided - auditing	The student understands and applies the topic	3	fourteenth

			.methods			
Oral and written examination	Lecture and presentation	Practical examples	Internal audit evidence and Iraqi audit .evidence	The student understands and applies the topic	3	Fifteenth
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						
Principles of Auditing/Author Dr. Ibrahim Abdel , Musa Al-Sabari, A. M. Ahmed Miria Ahmed .By Ali Muhammad Hafez				Required textbooks (methodology, if any)		
Principles of Auditing/Abdul Latif Nouri Al - Qadi, Moayed Jawad, Dar Al-Hekma Press, 1990 Fundamentals of modern auditing/Sabih Al-Tahan, first asylum and part .the second Review: An Integrated Introduction/Alvin Ahrens, James Lubeck, translated by Dr. Muhammad Abd al -Qadir al-Desti Reviewed by Dr. Ahmed Hamid Hajjaj, Dar Al-Marikh / Kingdom of Saudi Arabia, 2005 Modern trends in auditing and control in -4 accordance with international standards and local legislation, Prof. Dr. Karima Ali Kazem Al-Johar, Prof. Dr. Shaker Abdel Karim, Dr. Ihsan Dhiyab, .M.Q. Ahmed Jassim				Main references (sources)		
Journal of Accounting and Financial Studies Higher Institute for Accounting and Financial .Studies				Recommended supporting books and references (...scientific journals, reports)		
				Electronic references, Internet sites		

Course Description

1. Course Name:	
Corporate 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 (5) / Number of Units (5)	
7. Course administrator's name (mention all, if more than one name)	
Name: baydaa fadhil jasim Email: baydaafathal@mtu.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> • Introducing the student to understand the theoretical framework of corporate accounting • Introducing students to the intellectual methods and theories of corporate accounting..... • Providing the student with information about the general rules and principles of private sector companies.....
9. Teaching and Learning Strategies	
Strategy	<ul style="list-style-type: none"> -Drawing illustrative diagrams - Brainstorming method

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Understands the topic	Individual companies - their types and procedures for forming and announcing joint-liability companies	Theoretical practical	Oral and written examination
2	4	Understands the topic	Proof of the partners' shares in the capital	Theoretical practical	Oral and written examination
3	3 4	Understands the topic	In-kind shares	Theoretical practical	Oral and written examination
4	4	Understands the topic	Cash shares	Theoretical practical	Oral and written examination
5	5 4	Understands the topic	In-kind and cash shares	Theoretical practical	Oral and written examination
6	4 4	Understands the topic	Final accounts, distribution of profits, and methods of distributing profits and losses	Theoretical practical	Oral and written examination
7	4 4	Understands the topic	Equal distribution and distribution in agreed upon proportions	Theoretical practical	Oral and written examination
8	4	Understands the topic	Distribution in proportion to the capital, granting partners interest on the capital, and distributing the balance in specific proportions	Theoretical practical	Oral and written examination
9	4	Understands the topic	Giving partners salaries or bonuses	Theoretical practical	Oral and written examination
10	4	Understands the topic	Corporate withdrawals and their benefits	Theoretical practical	Oral and written examination

11	4	Understands the topic	Partner loan and interest	Theoretical practical	Oral and written examination
12	4 4	Understands the topic	Partners' life insurance	Theoretical practical	Oral and written examination
13	4	Understands the topic	Change in the partners' agreement and modification of the basis for distributing profits and losses	Theoretical practical	Oral and written examination
14	4	Understands the topic	Capital adjustment, capital increase and capital reduction	Theoretical practical	Oral and written examination
15	4	Understands the topic	Joining a new partner	Theoretical practical	Oral and written examination

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- Advanced Finance / Dr. Alaa Abdul Hussein Al-Saadi 2- Advanced Finance / Dr. Bushra Al-Mashhadani Abdullah, Hamed Amin, Abu Assi, Hamza Bashir, corporate accounting
Recommended books and references (scientific journals, reports...)	Advanced Accounting/Salem Abboud
Electronic References, Websites	

Course Description

1. Course Name:	
Computer Applications	
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 (2) / Number of Units (2)	
7. Course administrator's name (mention all, if more than one name)	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> • Introducing the student to understand the theoretical framework of corporate accounting • Introducing students to the intellectual methods and theories of corporate accounting..... • Providing the student with information about the general rules and principles of private sector companies.....
9. Teaching and Learning Strategies	
Strategy	<ul style="list-style-type: none"> -Drawing illustrative diagrams - Brainstorming method

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	2	Applying	Internet & Email	practical	Computer Applying in Lab
2	2	Applying	Internet & Email	practical	Computer Applying in Lab
3	2	Applying	Internet & Email	practical	Computer Applying in Lab
4	2	Applying	Internet & Email	practical	Computer Applying in Lab
5	2	Applying	Internet & Email	practical	Computer Applying in Lab
6	2	Applying	Internet & Email	practical	Computer Applying in Lab
7	2	Applying	Introductions & mapping	practical	Computer Applying in Lab
8	2	Applying	Introductions & mapping	practical	Computer Applying in Lab
9	2	Applying	Introductions & mapping	practical	Computer Applying in Lab
10	2	Applying	Excel Applying	practical	Computer Applying in Lab
11	2	Applying	Excel Applying	practical	Computer Applying in Lab
12	2	Applying	Excel Applying	practical	Computer Applying in Lab
13	2	Applying	Excel Applying	practical	Computer Applying in Lab
14	2	Applying	Excel Applying	practical	Computer Applying in Lab
15	2	Applying	Excel Applying	practical	Computer Applying in Lab
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)			Using windows 7 & Microsoft office 2013 ic3		
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites					

Course Description

1. Course Name					
English language					
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 units (total)					
7. Name of the course administrator (if More than one name mentioned)					
Name: khelood A. Mkalaf			Email: Drkam77@mtu.edu.iq		
8. Course objectives					
The general Target :- Introduce and Teach student the style of speaking and conversation					Objectives of the study subject
The Specific Target :- Give the student the knowledge of how to use grammatical rules and words to read and write in a proper way.					
9. Teaching and learning strategies					
Seminars, questionnaires, discussions and quizzes.					The strategy
10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
exam	theoretical	First	Unit one : Getting to know you Tenses Questions Questions word	2	First
exam	theoretical	second	Unit two : The way I live Presents tenses Present simple Present continuous Have / have got	2	second
exam	theoretical	Third	Unit three : It all went wrong Past tenses Past simple Past continuous	2	Third
exam	theoretical	fourth	Unit four : Let's go shopping Quantity Mach and many Some and any	2	fourth

			Something , anyone , nobody , everywhere A few , a little , a lot of Articles		
exam	theoretical	fifth	Unit five :What do you want to do Past tenses Verb patterns Future intentions Going and will	2	fifth
exam	theoretical	sixth	Unit six :Tell me ! What's it like ? What's it like ? Comparative and superlative	2	sixth
exam	theoretical	seventh	Unit seven :Fame Present perfect and past simple For and since Tens revision	2	Seventh
exam	theoretical	eighth	. Unit eight :Do's and don'ts Have (got) to Should Must	2	eighth
exam	theoretical	Ninth	Unit nine :Going places Time and conditional clauses what if ..?	2	ninth
exam	theoretical	tenth	Unit ten :Scared to death Verb patterns Infinitives What ,etc + infinitive Something ,etc + infinitive	2	tenth
exam	theoretical	eleventh	Unit eleven :Things that changed the world Passives	2	eleventh
exam	theoretical	twelfth	Unit twelve :Dreams and reality Second conditional might	2	twelfth
exam	theoretical	thirteenth	Unit thirteen :Earning a living Present perfect	2	thirteenth

			continuous Present perfect simple versus Continuous		
exam	theoretical	fourteenth	Unit fourteen : Family ties Present perfect and past perfect and clarification Reported statements	2	fourteenth
exam	theoretical	fifteenth	. Unit fifteen : Revision	2	Fifteenth
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					
-					
- NEW HEADWAY PLUS Pre-intermediate level					
			-		
			-		

Course description

1. Course Name					
Oil and insurance accounting					
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 units (total)					
Number of study hours (5)/number of units (5)					
7. Name of the course administrator (if More than one name (mentioned					
Name: A.s Hutham faleh Jijan:			Email : hothamfaleh@mtu.edu.iq		
8. Course objectives					
The course aims to provide the student with comprehensive information about the accounting systems used in the oil and insurance sectors, and to complete the accounting treatments and final accounts in these sectors.					Objectives of the study subject
9. Teaching and learning strategies					
Lecture, discussion method, enrichment questions, brainstorming .					The strategy
10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
the exam	Lecture and discussion	Oil accounting.	The student understands the topic and applies it.	5	1
the exam	Lecture and discussion	Applied cases on oil accounting.	The student understands the topic and applies it.	5	2
the exam	Lecture and discussion	Applied cases on oil accounting.	The student understands the topic and applies it.	5	3
the exam	Lecture and discussion	Co-production costs in the oil industry.	The student understands the topic and applies it.	5	4
the exam	Lecture	Methods of recording	The student	5	5

	and discussion	exploration expenses.	understands the topic and applies it.		
the exam	Lecture and discussion	Extinguishing unprepared contracts.	The student understands the topic and applies it.	5	6
the exam	Lecture and discussion	Closing accounts for unprepared contracts.	The student The understands the topic and applies it.	5	7
the exam	Lecture and discussion	Running out of productive wells.	The student understands the topic and applies it.	5	8
the exam	Lecture and discussion	Registration adjustments.	The student understands the topic and applies it.	5	9
the exam	Lecture and discussion	Preparing final accounts in oil accounting.	The student understands the topic and applies it.	5	10
the exam	Lecture and discussion	Applied cases of special operations.	The student understands the topic and applies it.	5	11
the exam	Lecture and discussion	Practical cases of loan granting processes.	The student understands the topic and applies it.	5	12
the exam	Lecture and discussion	Accounting operations for reinsurance.	The student understands the topic and applies it.	5	13
the exam	Lecture and discussion	Incoming and outgoing liquidations.	The student understands the topic and applies it.	5	14
the exam	Lecture and discussion	Incoming and outgoing liquidations.	The student understands the topic and applies it.	5	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					
			Required textbooks (methodology, if (any		
1.Specialized Accounting, written by Dr. Ibrahim Abdel Musa Al-Sabari. 2. Specialized Accounting Systems Written by Dr. Thaer Al-Ghabban, Fayza Al-Ghabban. 3. Oil Accounting Dr. Khaled Amin Ahmed .			Main references (sources)		

Course description

1. Course Name					
Intermediate accounting 2					
2. Course Code					
3. Semester / year					
Semester					
4. Date this description was prepared					
2024/3/3					
5. Available attendance forms					
Attendance					
6. Number of study hours (total)/number of units (total)					
Number of study hours (5)/number of units (5)					
7. Name of the course administrator (if More than one name (mentioned					
Name: Adhra Sakban Attia			Email:skbandhra60@gmail.com		
8. Course objectives					
<p>General goal: To enable the student to apply scientific foundations Accounting to enable him to evaluate the financial situation of the institution and present the accounts in a scientific and logical manner to serve the administrative levels in all sectors</p> <p>Specific objective: Preparing various financial reports based on accounting records and analyzing the elements of the financial position using scientific foundations</p>					Objectives of the study subject
9. Teaching and learning strategies					
Seminars, questionnaires, discussion topics, and summer training					The strategy
10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
the exam	Lecture and presentation	Cash and bank statement	The student understands the topic and applies it	4	2+1
the exam	Lecture and presentation	Inventory calendar	The student understands the topic and applies it	4	4+3
the exam	Lecture and presentation	Acquisition and disposal of fixed assets	The student understands the topic and applies it	4	6+5
the exam	Lecture and presentation	Depreciation of fixed assets	The student understands the topic and applies it	4	8+7

the exam	Lecture and presentation	Intangible assets	The student understands the topic and applies it	4	9
the exam	Lecture and presentation	Investments types, , conditions	The student understands the topic and applies it	4	10
the exam	Lecture and presentation	Shares, buying them, selling them, free shares	The student understands the topic and applies it	4	11
the exam	Lecture and presentation	Bonds, bought and sold between periods paying interest at a premium	The student understands the topic and applies it	4	12
the exam	Lecture and presentation	Buying and selling bonds before interest periods at a discount	The student understands the topic and applies it	4	13
the exam	Lecture and presentation	Bond gains and + losses Department and branch accounts	The student understands the topic and applies it	4	14
the exam	Lecture and presentation	Transfer between +departments Distribution of expenses between departments, required accounting records	The student understands the topic and applies it	4	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

Kamal Hassan, Jamil Jawad, Hatem Ibrahim, Intermediate Accounting, 1991	Required textbooks (methodology, if any)
1-fundamentals of accounting 2-Intermediat accounting, Kieso , 2010 3- Intermediate Accounting, lectures by Dr. Asma Al-Hashemi	Main references (sources)
	Recommended supporting books and references (scientific journals, reports....)
	Electronic references, Internet sites

Course description

1. Course Name					
Intermediate accounting 2					
2. Course Code					
3. Semester / year					
Semester					
4. Date this description was prepared					
2024/3/3					
5. Available attendance forms					
Attendance					
6. Number of study hours (total)/number of units (total)					
Number of study hours (5)/number of units (5)					
7. Name of the course administrator (if More than one name (mentioned					
Name: Adhra Sakban Attia			Email:skbandhra60@gmail.com		
8. Course objectives					
<p>General goal: To enable the student to apply scientific foundations Accounting to enable him to evaluate the financial situation of the institution and present the accounts in a scientific and logical manner to serve the administrative levels in all sectors</p> <p>Specific objective: Preparing various financial reports based on accounting records and analyzing the elements of the financial position using scientific foundations</p>					Objectives of the study subject
9. Teaching and learning strategies					
Seminars, questionnaires, discussion topics, and summer training					The strategy
10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
the exam	Lecture and presentation	Cash and bank statement	The student understands the topic and applies it	4	2+1
the exam	Lecture and presentation	Inventory calendar	The student understands the topic and applies it	4	4+3
the exam	Lecture and presentation	Acquisition and disposal of fixed assets	The student understands the topic and applies it	4	6+5
the exam	Lecture and presentation	Depreciation of fixed assets	The student understands the topic and applies it	4	8+7

the exam	Lecture and presentation	Intangible assets	The student understands the topic and applies it	4	9
the exam	Lecture and presentation	Investments types, , conditions	The student understands the topic and applies it	4	10
the exam	Lecture and presentation	Shares, buying them, selling them, free shares	The student understands the topic and applies it	4	11
the exam	Lecture and presentation	Bonds, bought and sold between periods paying interest at a premium	The student understands the topic and applies it	4	12
the exam	Lecture and presentation	Buying and selling bonds before interest periods at a discount	The student understands the topic and applies it	4	13
the exam	Lecture and presentation	Bond gains and + losses Department and branch accounts	The student understands the topic and applies it	4	14
the exam	Lecture and presentation	Transfer between +departments Distribution of expenses between departments, required accounting records	The student understands the topic and applies it	4	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

Kamal Hassan, Jamil Jawad, Hatem Ibrahim, Intermediate Accounting, 1991	Required textbooks (methodology, if any)
1-fundamentals of accounting 2-Intermediat accounting, Kieso , 2010 3- Intermediate Accounting, lectures by Dr. Asma Al-Hashemi	Main references (sources)
	Recommended supporting books and references (scientific journals, reports....)
	Electronic references, Internet sites

Course Description

1. Course Name					
Unified accounting system					
2. Course Code					
3. Semester / year					
Semester					
4. Date this description was prepared					
3/3/2024					
5. Available attendance forms					
In presence way					
6. Number of study hours (total)/number of units (total)					
Number of study hours (5)/number of units (5)					
7. Name of the course administrator (if More than one name (mentioned					
:Name Ayad Kazem Jaber email: ayad @mtu.edu.iq					
8. Course objectives					
Course Objectives: Enable the student to prepare accounting entries in accordance with the unified accounting system in force in all companies in Iraq					Objectives of the study subject
9. Teaching and learning strategies					
Keeping pace with the labor market and providing the market with good accountants					The strategy
10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	The week
the exam	Lecture and presentation	Accurate definition of concepts Assistance in analysis Save time and effort in training	The student understands and applies the topic	4	the first
the exam	Lecture and presentation	Methods of obtaining assets Recording accounting entries	The student understands and applies the topic	4	the second
the exam	Lecture and presentation	Organizing the purchasing process from outside Iraq By opening documentary credits	The student understands and applies the topic	4	the third
the exam	Lecture and presentation	Construction by contractors (/ records of the commanding authority)	The student understands and applies the topic	4	the fourth
the exam	Lecture and presentation	Recording accounting entries according to	The student understands and	4	Fifth

		Arms/ region records The matter District records Executor	applies the topic		
the exam	Lecture and presentation	Contracting restrictions and how to register	The student understands and applies the topic	4	VI
the exam	Lecture and presentation	How to register entries with the donor and the recipient, depending on the nature of the asset	The student understands and applies the topic	4	Seventh
the exam	Lecture and presentation	Manufacturing within the company from purchasing materials Initial until completion of manufacturing existing	The student understands and applies the topic	4	VIII
the exam	Lecture and presentation	Eliminate & selling Assets	The student understands and applies the topic	4	Ninth
the exam	Lecture and presentation	Accounting restrictions for committees To carry out work in the company to establish Fixed existent	The student understands and applies the topic	4	The tenth
the exam	Lecture and presentation	Restrictions and access to benefit	The student understands and applies the topic	4	eleventh
the exam	Lecture and presentation	Restrictions on deletion and calculation of special extinction With it	The student understands and applies the topic	4	twelveth
the exam	Lecture and presentation	Purchasing inventory from foreign markets	The student understands and applies the topic	4	Thirteenth
the exam	Lecture and presentation	Restrictions on production waste	The student understands and applies the topic	4	fourteenth
the exam	Lecture and presentation	How to register and dispose of it (sell) How to register a merchandise account with Others and the reasons for using this account	The student understands and applies the topic	4	Fifteenth

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

Applications of the unified accounting system	Required textbooks (methodology, if any)
National Audit Office book	Main references (sources)
	Recommended supporting books and references (scientific journals, reports....)
	Electronic references, Internet sites

Course Description

1. Course Name:	
Lists of cost and production systems	
2. Course Code:	
3. Semester / Year:	
Semester	
4. Description Preparation Date:	
2024/3/3	
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: faraj gheni abbood Email: farajgheni@mtu.edu.iq	
8. Course Objectives	
Course Objectives	<p>The general Objectives: To identify so us enable the student how to practice cost accounting concepts in the different economic entity for its consideration information system to enable the management making suitable decisions</p> <p>The specific aim , let the student calculate cost elements inorder to knowledge production cost for all system</p>
9. Teaching and Learning Strategies	
Strategy	<p style="text-align: center;">1-Drawing illustrative diagrams</p> <p style="text-align: center;">2- Brainstorming method</p>

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	Understands topic	Cost lists	Theoretical practical	Oral and written examination
2	5	Understands the to	Preparing cost lists	Theoretical practical	Oral and written examination
3	5	Understands topic	List of variable costs	Theoretical practical	Oral and written examination
4	5	Understands the to	List of total costs	Theoretical practical	Oral and written examination
5	5	Understands topic	How to process production		Oral and written examination
6	5	Understands topic	Compare cost lists	Theoretical practical	Oral and written examination
7	5	Understands topic	Production order system	Theoretical practical	Oral and written examination
8	5	Understands topic	raw materials	Theoretical practical	Oral and written examination
9	5	Understands the to	Damage treatment	Theoretical practical	Oral and written examination
10	5	Understands topic	Wages	Theoretical practical	Oral and written examination
11	5	Understands topic	Industrial expenses	Theoretical practical	Oral and written examination
12	5	Understands topic	Deviation analysis	Theoretical practical	Oral and written examination
13	5	Understands topic	Production stages system	Theoretical practical	Oral and written examination
14	5	Understands topic	Production is in progress	Theoretical practical	Oral and written examination
15	5	Understands topic	Cost of production completed	Theoretical practical	Oral and written examination
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)	1. Cost Accounting/ Abdel Wahab Habash 2. Costs in lists and systems/ Kamel Ali Al-Abd Hakim Ali Rashid
Main references (sources)	1- Scientific principles in cost accounting / 2- Mufid Khalil Al-Qaseer. 2-Cost Accounting/Ahmed Al-Saydia.
Recommended books and references (scientific journals, reports...)	Journal of Financial Research
Electronic References, Websites	Arab Accountants Network Forum

Course Description

13.	Course Name:	Financial Controller
14.	Course Code:	
15.	Semester / Year:	Semester
16.	Description Preparation Date:	2024/3/3
17.	Available Attendance Forms:	Attendance
18.	Number of Credit Hours (Total) / Number of Units (Total)	Number of Credit Hours (3) / Number of Units (3)
19.	Course administrator's name (mention all, if more than one name)	
	Name : A.M. Dr . Nadia Taleb Salman	Email: nadia@mtu.edu.iq
20.	Course Objectives	
Course Objectives	<p>The general Objectives: To provide students with the basic concepts related to financial control.</p> <p>Specific objective: - To give the student an idea about the international standards related to the auditing profession and how to express a professional opinion on the financial statements issued by the units in accordance with these standards</p>	
21.	Teaching and Learning Strategies	
Strategy	<p>1-Scientific lectures.</p> <p>2 -Discussion and dialogue.</p> <p>3- Enrichment questions.</p> <p>4- Direct questions .</p>	

22. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	Understands topic	Internal Control	Discussion dialogue	Oral and written examination
2	5	Understands the to	Internal control departments.	Lecture presentation	Oral and written examination
3	5	Understands topic	The difference between internal and external control	Discussion dialogue	Oral and written examination
4	5	Understands the to	Control components, objectives and characteristics.	Lecture presentation	Oral and written examination
5	5	Understands topic	Authorities and bodies approved for oversight.	Discussion dialogue	Oral and written examination
6	5	Understands topic	Stages of financial control.	Lecture presentation	Oral and written examination
7	5	Understands topic	Types of financial control.	Discussion dialogue	Oral and written examination
8	5	Understands topic	Methods of implementing financial control.	Lecture presentation	Oral and written examination
9	5	Understands the topic	Standards of responsibilities 200-299 and planning From 300-399	Discussion dialogue	Oral and written examination
10	5	Understands topic	Standards of responsibilities f 200-299 And planning f standard 300-399	Lecture presentation	Oral and written examination
11	5	Understands topic	Standards of responsibilities from 200-299 and planning from 300-399	Lecture presentation	Oral and written examination
12	5	Understands topic	Evidence from 500-599 and criteria for benefit from 600-699	Discussion dialogue	Oral and written examination
13	5	Understands topic	Guidelines for utilizing 500-599 and criteria for utilizing 600-699	Lecture presentation	Oral and written examination
14	5	Understands topic	Proof of evidence from 500-599 and criteria for benefit from 600-699	Discussion dialogue	Oral and written examination
15	5	Understands topic	Internal control from 400-499	Lecture presentation	Oral and written examination

			and evidentiary evidence from 500-599		
23. 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					
24. Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Principles of Auditing/Author Dr. Ibrahim Abdel Musa Al-Sal A. M. Ahmed Miria Ahmed ,		
Main references (sources)			By Ali Muhammad Hafez.		
Recommended books and references (scientific journals, reports...)			Principles of Auditing/Abdul Latif Nouri Al -Qadi, Moayed Jav Dar Al-Hekma Press, 1990		
Electronic References, Websites			Fundamentals of modern auditing/Sabih Al-Tahan, first asylum part the second.		

Course Description

1. Course Name:	
Accounting For Financial Companies	
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 (5) / Number of Units (5)	
7. Course administrator's name (mention all, if more than one name)	
Name: baydaa fadhil jasim Email: baydaafathal@mtu.edu.iq	
8. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> • Introducing the student to understand the theoretical framework of corpora accounting • Introducing students to the intellectual methods and theories of corpora accounting..... • Providing the student with information about the general rules and principles private sector companies.....
9. Teaching and Learning Strategies	
Strategy	<p style="margin-left: 40px;">1-Drawing illustrative diagrams</p> <p style="margin-left: 40px;">2- Brainstorming method</p>

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	44 5	Understands the topic	Individual companies - their types and procedures for forming and announcing joint-liability companies	Theoretical practical	- Oral and written examination
2	5	Understands the topic	Proof of the partners' shares in the capital	Theoretical practical	- Oral and written examination
3	5	Understands the topic	In-kind shares	Theoretical practical	- Oral and written examination
4	5	Understands the topic	Cash shares	Theoretical practical	- Oral and written examination
5	5	Understands the topic	In-kind and cash shares	Theoretical practical	- Oral and written examination
6	4 5	Understands the topic	Final accounts, distribution of profits, and methods of distributing profits and losses	Theoretical practical	- Oral and written examination
7	5	Understands the topic	Equal distribution and distribution in agreed upon proportions	Theoretical practical	- Oral and written examination
8	5	Understands the topic	Distribution in proportion to the capital, granting partners interest on the capital, and distributing the balance in specific proportions	Theoretical practical	- Oral and written examination
9	5	Understands the topic	Giving partners salaries or bonuses	Theoretical practical	- Oral and written examination
10	5	Understands the topic	Corporate withdrawals and their benefits	Theoretical practical	- Oral and written examination
11	5	Understands the topic	Partner loan and interest	Theoretical practical	- Oral and written examination
12	5	Understands the topic	Partners' life insurance	Theoretical practical	- Oral and written examination

13	5	Understands the topic	Change in the partners' agreement and modification of the basis for distributing profits and losses	Theoretical practical	-	Oral and written examination
14	5	Understands the topic	Capital adjustment, capital increase and capital reduction	Theoretical practical	-	Oral and written examination
15	5	Understands the topic	Joining a new partner	Theoretical practical	-	Oral and written examination

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- Advanced Finance / Dr. Alaa Abdul Hussein Al-Saadi 2- Advanced Finance / Dr. Bushra Al-Mashhadani Abdullah, Hamed Amin, Abu Assi, Hamza Bashir, corporate accounting
Recommended books and references (scientific journals, reports...)	Advanced Accounting/Salem Abboud
Electronic References, Websites	

Course Description

1. Course Name					
Professional ethics					
2. Course Code					
3. Semester / year					
Semester					
4. Date this description was prepared					
3/3/2024					
5. Available attendance forms					
My presence					
6. Number of study hours (total)/number of units (total)					
/Number of study hours (2)Number of units (2)					
7. Name of the course administrator (if More than one name mentioned)					
: Name: Hadeel Nasser Jassim Email hadeel.nasar@mtu.edu.iq					
8. Course objectives					
The course aims to introduce students to professional ethics according to their technical specialization, and to provide them with professional ethical rules that .enhance their commitment to them, in their expected field of work after graduation					Objectives of the study subject
9. Teaching and learning strategies					
Seminars, questionnaires, discussion topics					The strategy
10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
the exam	Lecture and presentation	Moral The concept of morality . and its origin .General rules of ethics .Sources of ethics .Moral values The importance of ethics for the individual and .society	The student understands and applies the topic	2	the first and the second
the exam	Lecture and presentation	Work and profession .Work and its importance .Work behaviors .Concept of profession .Definition of profession	The student understands and applies the topic	2	the third

		The difference between the concept of work , .profession and craft Standards upon which the .profession must be based			
the exam	Lecture and presentation	Professional ethics ?What is professional ethics Positive outcomes of commitment to professional .ethics Characteristics of work .ethics Characteristics of .professional ethics Steps for the acceptable .level of professional ethics	The student understands and applies the topic	2	the fourth
the exam	Lecture and presentation	Values and professional ethics .honesty .Honesty .Advice .Justice .good behaviour .Perfection of work	The student understands and applies the topic	2	Fifth and sixth
the exam	Lecture and presentation	Patterns the behavior Others Ethical in the profession . Administrative corruption Unethical administrative . behavior . administrative corruption . administrative corruption .Bribery .The concept of bribery .Types of bribery The difference between a .gift and a bribe The reasons and motives .behind bribery .Cheating .The concept of cheating .The nature of fraud at work Appearances Cheating in .performance Function	The student understands and applies the topic	2	Seventh and eighth
the exam	Lecture and presentation	Means and methods of consolidating the values of professional ethics Method of establishing . professional ethics Building and consolidating .levels Ethics Occupation Means and methods of consolidation Ethics .Occupation Things that must be taken into consideration in	The student understands and applies the topic	2	The ninth and tenth

		formulating the ethical code .of the profession How to promote ethical behavior at work according to (Kreitner and Kinicki)			
the exam	Lecture and presentation	Ethics of practicing administrative professions Professional ethics for business organizations The concept of work and the administrative .profession The concept of .management ethics The importance of ethics in the management profession for society, the organization .and the individual Ethics that must be present in the administrative . profession Patterns of unethical behavior that are rejected in .the management profession Sources of management . ethics Factors affecting administrative ethical .behavior Determinants of business . ethics	The student understands and applies the topic	2	Eleventh and twelfth
the exam	Lecture and presentation	Professional behavior and job relations Job behavior of administrative leaders (managers and bosses) Job behavior of employees and workers and professional relationships with superiors and co- workers Professional behavior and dealing with citizens	The student understands and applies the topic	2	Thirteenth
the exam	Lecture and presentation	The effects of employment contracting and administrative work Administrative employee .financial rights Employment rights of the .administrative employee Penalties for an employee's .breach of his duties	The student understands and applies the topic	2	fourteenth
the exam	Lecture and presentation	Models of professional ethics according to administrative	The student understands and applies the topic	2	Fifteenth

		specializations Professional ethics of the administrative director . Orientation of employees Professional ethics for the lawyer employee Explains the duties of the lawyer towards his association / the judiciary / his colleagues / his client / as a legal advisor			
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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

	Required textbooks (methodology, if any)
1- Al-Amiri , Saleh Mahdi Mohsen and Al-Ghalbi, <u>Taher Mohsen Mansour</u> (2005): Social Responsibility and Business Ethics: Business and Society , Dar Wael for Publishing and .Distribution, Amman 2- Afifi, Siddiq Muhammad (2005): Professional Ethics among Teachers (A Guide to Learning) , League of Arab States, Arab Organization for .Administrative Development, Cairo 3- Al-Enezi, Eid bin Farraj Al-Hassani (2016): Ethics of academic professional behavior in Saudi public universities , Scientific Journal, Faculty of Education, Assiut University, Volume .Issue (2) Part (2), Egypt ,(32) 4- Al-Awbthani, Salem Mubarak (B.T): Professional Ethics and Ethics in Universities , College of Education - Al - Mukalla, Hadhramaut .University, Yemen 5- Kreithner, Robert & Kinicki, Angelo (2007): Organizational Behavior , McGraw-Hill, 7th edition. New York, USA. 6- Lynoe N, Sandlund M, & Westberg K, Duchek M. (1998): Informed consent in clinical training: patient experiences and motives for participating . Med Educ. 32:465–71. Mallardi V. [The origin of informed consent] (2005): <i>Acta Otorhinolaryngology Ital</i> . Oct; 25(5):312-27	Main references (sources)
	Recommended supporting books and references (scientific journals, reports....)

<ol style="list-style-type: none">1- complete, Heba (2018): Ethics the job .https://mawdoo3.com/2- Ammari, Ahmed (2016): Fraud, its reality and dangers, its types and ways to prevent it, .website https://www.alukah.net/sharia/0/1058403- Rabhi, Israa (2018): The concept of bribery, .websitehttps://mawdoo3.com4- The Joint Commission. (2017): National patient safety goals. Available from: https://www.jointcommission.org/	Electronic references, Internet sites
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Course Description

13. Course Name					
The crimes of the Baath regime in Iraq					
14. Course Code					
15. Semester / year					
Semester					
16. Date this description was prepared					
3/3/2024					
17. Available attendance forms					
Attendance					
18. Number of study hours (total)/number of units (total)					
Number of study hours (1)/number of units (1)					
19. Name of the course administrator (if more than one name is mentioned)					
Name: Hadeel Nasser Jassim			Email: hadeel.nasar@mtu.edu.iq		
20. Course objectives					
Enabling the student to know the crimes committed against him by the former .Baathist regime Section			Objectives of the study subject		
21. Teaching and learning strategies					
Theoretical lectures, practical issues, and modern means of .communication					The strategy
22. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Daily exam And the quarterly	Lecture and presentation	The concept of crime in .language and terminology .Crime departments	Enable the student to know the concept .Crime and its sections	1	the first
Daily exam And the quarterly	Lecture and presentation	Types of international .crimes Decisions issued by the .Supreme Criminal Court	The student stands on the types Crimes and the most important decisions issued by the Supreme Criminal .Court	1	the second
Daily exam And the quarterly	Lecture and presentation	Psychological crimes Psychological effects of .crimes	The student stands on traces Crimes Mental In the individual .and society	1	Third and fourth

Daily exam And the quarterly	Lecture and presentation	.Social crimes Military of society	Enabling the student to understand the effects of social crimes that contributed to the crime Citizen to be stripped of national affiliation	1	Fifth
Daily exam And the quarterly	Lecture and presentation	The Baathist regime's .position on religion	The student's understanding of the position of the Baathist regime .Defunct scholars	1	VI And the seventh
Daily exam And the quarterly	Lecture and presentation	.Violations of Iraqi laws Pictures of human rights violations .And crimes of power	The student identified the Baath regime's violations of Iraqi laws and ...interference in .Judicial affairs	1	Eighth and ninth
Daily exam And the quarterly	Lecture and presentation	Some decisions of political violations And the military of the .Baath regime	The student's knowledge of the most important decisions Issued by the defunct Baath regime against the .Iraqis	1	The tenth
Daily exam And the quarterly	Lecture and presentation	Chapter III Environmental crimes of the .Baath regime in Iraq Military and radiological .triad .Mine explosion	The student understands the most important effects of the Baathist regime's crimes on the environment, including high rates of .pollution	1	eleventh And the twelfth
Daily exam And the quarterly	Lecture and presentation	.First: Basra Use of internationally prohibited weapons And mine hazards	The student's knowledge of the effects of use Internationally prohibited weapons in Basra .Governorate	1	Thirteenth
Daily exam And the quarterly	Lecture and presentation	Contamination with .radioactive materials	Statement of the extent of contamination of areas with materials .Radioactive	1	fourteenth
Daily exam And the quarterly	Lecture and presentation	. Second: Halabja Destruction of cities and villages (land policy (burned	The student's knowledge of the events of this city What I was exposed to from the use of weapons	1	Fifteenth And the sixteenth
Daily exam And the quarterly	Lecture and presentation	.Bombing the holy shrines .Battle of Jassim River .Burning oil wells	Knowing the most important things that places have been exposed to Holy city during the . Shaabaniya uprising	1	seventeenth And the eighteenth
Daily exam And the quarterly	Lecture and presentation	Drying the marshes		1	_ nineteenth -

Daily exam And the quarterly	Lecture and presentation	Razing palm groves and trees .And crops	The student knows how the regime's wars contributed to the destruction of the largest palm forests	1	The twentieth 21st
Daily exam And the .quarterly	Lecture and presentation	the fourth chapter .Mass grave crimes .Mass graves	The student's knowledge of mass graves And events are genocide graves Committed by the Baathist .regime	1	twenty tow
Daily exam And the .quarterly	Lecture and .presentation	Genocide grave events committed by From the Baathist regime in Iraq	The student's knowledge of the different stages .For mass graves	1	twenty third And the twenty- fourth
Daily exam And the quarterly	Lecture and presentation	The events of 1963 AD and their relationship .In mass graves Events from 1979-2003 And its relationship with mass graves	The student's understanding of the events of this period In which the regime practiced the worst types Violence against any party .that threatens his regime	1	Fifth And the twenty
Daily exam And the quarterly	Lecture and presentation	Events of the Iran-Iraq War in one year AD until 1988 AD and 1980 its relationship .In mass graves The events of 1983 AD and their relationship .In mass graves Events of 1987-1988 And their relationship with .mass graves	The student takes the position of the system Defeated in wars and his .dealings with prisoners	1	VI And the twenty And the seventh And the twenty
Daily exam And the quarterly	Lecture and presentation	The events of the Shaabani uprising and its relationship ,1991 with cemeteries .Collective Chronological classification :of graves First: Genocide graves dating back to the events of .AD 1963 Second: Graves of genocide committed By the defunct Baathist regime for the period 1979 .AD - 2003 AD	The student takes the position of the system Defeated in wars and his dealings with prisoners	1	VIII And the twenty And the ninth And the twenty
Daily exam And the quarterly	Lecture and presentation	Graves of genocide victims uprising Shabaniyah for the .year 1991 AD	The student takes the position of the system Al-Baid in wars and his dealings with prisoners	1	thirty

23. 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	
24. Learning and teaching resources	
.The crimes of the Baath regime in Iraq	Required textbooks (methodology, if any)
Al-Rikabi: Abdul Hadi Sultan, victims of the :Baathist regime’s criminality among scholars The Iraqi Center for Documentation of Extremis .Crimes, Dar Al-Kafeel	Main references (sources)
Al-Khuwaylid: Sheikh Hamza, victims of the ,Husseini pulpit The Iraqi Center for Documentation of Extremis .Crimes, 3rd edition, Dar Al-Kafeel	Recommended supporting books and references (scientific journals, reports....)
https://uomus.edu.iq/img/lectures21 /MUCLecture_2023_11178800.pdf	Electronic references, Internet sites