Course Description Form					
Government Accounting 1				Course Name	1
1213 AD Scratch 1				Course Code	2
2025/2024	Academic Year		First	Chapter	3
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
4		Number of Hours (Total)			6
Email		Name		Course administrator name	7
mohammed.ma@uowa.edu.iq		Assoc. Prof. Muhammad Majeed Al , Hamdani			
⬚ Introduce the student to the nature of public funds and government accounting systems. ⬚ Enabling him to prepare public budgets and follow up on their implementation ⬚ Providing him with the skills of controlling public funds and ensuring transparency . ⬚ Qualifying him to work in government departments and bodies professionally and responsibly				Course Objectives (Objectives of the course)	8
⬚ Theoretical lectures supported by presentations (power point). ⬚ Class Discussions and Case Study Analysis. ⬚ Solving exercises, practical applications and the use of modern technologies . ⬚ Leverage Electronic and Desktop Resources.				Teaching and Learning Strategies (Strategy)	9
Course Structure					10

Evaluation Method	Learning method	Unit Name or Subject	Basic Concepts in Government Accounting	Hours	The week
Participation Scores	Lectures- Class Discussions	Explanation of the topic and mention its types	Characteristics of Government Units The Impact of Legislation on the Government Accounting System	4	1
Participation Scores	Lectures - Class Discussions	Explanation of the topic	Difference Between Government Accounting and Financial Accounting	4	2
Participation Scores	Lectures - Class Discussions	Explanation of the topic	The State Budget: Its Concept and Characteristics	4	3
Participation Scores	Practical Examples	Explanation of the topic	Objectives and Types of the State Budget	4	4
Participation Scores	Practical Examples	Explanation of the topic and mention its types	The Concept of Public Debt	4	5
Participation Scores	Use of technology	Explanation of the topic	The Concept of the Public Treasury and its Formations in the Central Accounting System	4	6
Participation Scores	Use of artificial intelligence	Explanation of the topic with examples	The Concept of Public Treasury and its Formations in the Decentralized Accounting System	4	7
monthly	examination		examination	4	8

Grades on homework	Class Discussions	Explanation of the topic with examples	Central Government Accounting System	4	9
Grades on homework	Practical Examples	Exam Monthly 1	Decentralized Government Accounting System	4	10
Grades on homework	Practical Examples	Exercises	Document and Expense Control	4	11
Grades on homework	Use of technology	Exercises	Accounting Treatments for Expenses and Government Financial Statistics Manual	4	12
Grades on homework	Use of technology	Explanation of the topic with examples	Revenue Accounting Treatments and Government Financial StatisticsManual (GFS)	4	13
Grades on homework	Class Discussions	Practical Examples	Basic Concepts in Government Accounting	4	14
monthly	examination	Practical Examples	examination	4	15

	11
Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points	

Learning and Teaching Resources		12
Lectures in Government Accounting prepared by the Chartered Accountant Dr. Asaad Al-Taie .	References Home	
Fundamentals of Government Accounting, Dr. Asaad Al-Awwad, 2017, Dar Al-Kutub .	Supporting References (Journals and Reports)	
Google Scholar (Researcher) Government Journals & Research	Electronic References	

Assoc. Prof. Dr. Hibatullah Mustafa Al , Sayed	Head of Department Name
	Signed
2024/10/1	Date

Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department

	Course Description Form			
Government Accounting 2			Course Name	1
2220 m2			Course Code	2
2025/2024	Academic Year	First	Chapter	3
2024/10/1			Date Description	4
Classrooms			Forms of Attendance	5
4		Number of Hours (Total)		6
Email		Name	Course administrator name	7
mohammed.ma@uowa.edu.iq		Assoc. Prof. Dr. Mohammed Majeed Al-Hamdani		
▢ Introduce the student to the nature of public funds and government accounting systems. ▢ Enabling him to prepare public budgets and follow up on their implementation ▢ Providing him with the skills of controlling public funds and ensuring transparency . ▢ Qualifying him to work in government departments and bodies professionally and responsibly			Course Objectives (Objectives of the course)	8
▢ Theoretical lectures supported by presentations (power point). ▢ Class Discussions and Case Study Analysis. ▢ Solving exercises, practical applications and the use of modern technologies . ▢ Leverage Electronic and Desktop Resources.			Teaching and Learning Strategies (Strategy)	9
Course Structure				10

Evaluation Method	Learning method	Unit Name or Subject	Basic Concepts in Government Accounting	Hours	The week
Participation Scores	Lectures- Class Discussions	Explanation of the topic and mention its types	Advance Accounting Treatments	4	1
Participation Scores	Lectures - Class Discussions	Explanation of the topic	Temporary Advances	4	2
Participation Scores	Lectures - Class Discussions	Explanation of the topic	Advances of Employed Personnel	4	3
Participation Scores	Practical Examples	Explanation of the topic	Sustainable Ancestors	4	4
Participation Scores	Practical Examples	Explanation of the topic and mention its types	Advance of Credits	4	5
Participation Scores	Use of technology	Explanation of the topic	Accounting Treatments for Trusts	4	6

Participation Scores	Use of artificial intelligence	Explanation of the topic with examples	Revenue Collection Guarantee Trusts	4	7
monthly	examination		Personal Trusts	4	8
Grades on homework	Class Discussions	Explanation of the topic with examples		4	9
Grades on homework	Practical Examples	Exam Monthly 1	The concept of public tenders	4	10
Grades on homework	Practical Examples	Exercises	Accounting Treatments for Government Tenders	4	11
Grades on homework	Use of technology	Exercises	Administrative Procedures for Public Tenders	4	12
Grades on homework	Use of technology	Explanation of the topic with examples	Labor Arms, Contractors Advances, and Insurances	4	13
Grades on homework	Class Discussions	Practical Examples	Final Accounts: Its Concept and Importance	4	14
monthly	examination	Practical Examples	Advance Accounting Treatments	4	15

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a.　　Preparation and Classroom Participation: 10 Marks In.　　Short Tests: 10 Marks C.　　Reports & Assignments: 10 Marks D.　　Monthly Exam: 20 Marks e.　　Final Exam: 50 marks And.　　Total = 100 Points	11

Learning and Teaching Resources	12

Lectures in Government Accounting prepared by the Chartered Accountant Dr. Asaad Al-Taie .	References Home
Fundamentals of Government Accounting, Dr. Asaad Al-Awwad, 2017, Dar Al-Kutub .	Supporting References (Journals and Reports)
Google Scholar (Researcher) Government Journals & Research	Electronic References

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/10/1	Date

Course Description Form					
Accounting Intermediate 1				Course Name	1
1212 AD M1				Course Code	2
2025/2024		Academic Year	first	Chapter	3
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
5		Number of Hours (Total)			6
Email		Name		Course administrator name	7
ahmed.k@s.uokerbala.edu.iq		assist. Lecturer: Ahmed Khaled Mujebel			
The student learns and gains experience in the field of measurement and accounting disclosure of assets in financial statements and focuses on related accounting problems.				Course Objectives (Objectives of the course)	8
Interactive Lectures- Group Work & Class Discussions- Use of Technology- Feedback				Teaching and Learning Strategies (Strategy)	9
Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Participation Scores	Lectures- Class Discussions	Conceptual Framework	Conceptual Framework for Financial Accounting Understanding	5	1
Participation Scores	Lectures - Class Discussions	Final Accounts	Final Accounts and Financial Statements Prepared	5	2
Participation Scores	Lectures - Class Discussions	Income Statement	Income statement and its components Preparation	5	3
Participation Scores	Practical Examples	Final Accounts	Preparation of final accounts in service companies	5	4
Participation Scores	Practical Examples	Statement of Financial Position	Statement of Financial Position and Explanation Prepared	5	5
Participation Scores	Use of technology	Adjustments	Expense and Revenue Restriction Adjustments	5	6
Participation Scores	Use of artificial intelligence	Working Papers	Working Papers	5	7
monthly	examination	examination	First Monthly Exam	5	8

Grades on homework	Class Discussions	Cash	Solving Exam Questions	5	9
Grades on homework	Practical Examples	Cash	Cash	5	10
Grades on homework	Practical Examples	Cash	Methods of preparing a bank conformity statement	5	11
Grades on homework	Use of technology	Debtors	Cash Flow Detection	5	12
Grades on homework	Use of technology	Debtors	Debtor Accountability	5	13
Grades on homework	Class Discussions	Debtors	Doubtful debts	5	14
monthly	examination	examination	Accounting Processing of Questionable Debts	5	15

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points	11

Learning and Teaching Resources	12

Financial Accounting (Medium) Book in accordance with International Financial Reporting Standards- by the authors Prof. Dr. Talal Al-Jajawi Assoc. Prof. Dr. Haider Ali Al-Masoudi	References Home
Intermediate Accounting –IFRS- 2nd Edition- Kieso, Weygandt, and Warfield	Supporting References (Journals and Reports)
Google Scholar (Researcher)	Electronic References

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/10/1	Date

Course Description Form						
Accounting Intermediate 2					Course Name	1
2219 M2					Course Code	2
2025/2024		Academic Year		Second	Chapter	3
2024/10/1					Date Description	4
Classrooms					Forms of Attendance	5
5			Number of Hours (Total)			6
Email			Name		Course administrator name	7
ahmed.k@s.uokerbala.edu.iq			assist. Lecturer: Ahmed Khaled Mujebel			
The student learns and gains experience in the field of measurement and accounting disclosure of assets in financial statements and focuses on related accounting problems.					Course Objectives (Objectives of the course)	8
Interactive Lectures- Group Work & Class Discussions- Use of Technology- Feedback					Teaching and Learning Strategies (Strategy)	9
Course Structure						10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes		Hours	The week
Participation Scores	Lectures- Class Discussions	Chapter One: Commodity Inventory	Define commodity inventory , its nature and display it in the financial statements of commercial and industrial companies.		5	1
Participation Scores	Lectures - Class Discussions	Chapter One: Commodity Inventory	Recording accounting entries under the system of periodic inventory and continuous inventory Methods of Assessing Commodity Inventories		5	2
Participation Scores	Lectures - Class Discussions	Chapter One: Commodity Inventory	Understanding Commodity Inventory Valuation Methods		5	3
Participation Scores	Practical Examples	Chapter Two: Financial Investments	Concept of Investments, Types of Securities		5	4
Participation Scores	Practical Examples	Chapter Two: Financial Investments	Learn about investments in debt securities (Bonds)		5	5
Participation Scores	Use of technology	Chapter Two: Financial Investments	Learn about investments in equity (Stocks)		5	6
Participation Scores	Use of artificial intelligence	Chapter Two: Financial Investments	Evaluate the investment portfolio at the end of the period and disclose it in the financial statements.		5	7
monthly	examination	examination	First Monthly Exam		5	8

			Solving Exam Questions		
Grades on homework	Class Discussions	Chapter Three: Fixed assets and their extinction	Definition of fixed assets Characteristics Methods of Acquisition of Fixed Assets	5	9
Grades on homework	Practical Examples	Chapter Three: Fixed assets and their extinction	Methods of extinction of fixed assets	5	10
Grades on homework	Practical Examples	Chapter Three: Fixed assets and their extinction	Ways to dispense with fixed assets	5	11
Grades on homework	Use of technology	Chapter Four: Intangible assets	Definition of Intangible Assets Ways to get it Types and Fire Extinguishing	5	12
Grades on homework	Use of technology	Chapter Four: Intangible assets	Accounting Processing of Intangible Assets	5	13
Grades on homework	Class Discussions	Chapter Five: Current liabilities	Definition of current liabilities Types of Liabilities in Circulation	5	14
monthly	examination	examination	**Second Monthly** Exam Solving Exam Questions	5	15

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points	11

Learning and Teaching Resources	12

Financial Accounting (Medium) Book in accordance with International Financial Reporting Standards- by the authors Prof. Dr. Talal Al-Jajawi Assoc. Prof. Dr. Haider Ali Al-Masoudi	References Home
Intermediate Accounting –IFRS- 2nd Edition- Kieso, Weygandt, and Warfield	Supporting References (Journals and Reports)
Google Scholar (Researcher)	Electronic References

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/10/1	Date

Course Description Form				
Accounting Operations Research in English			Course Name	1
2223 AD BC			Course Code	2
2025/2024	Academic Year	Second	Chapter	3
2024/10/1			Date Description	4
Classrooms			Forms of Attendance	5
3		Number of Hours (Total)		6
Email	Name		Course administrator name	7
hjm135.hjm135@gmail.com	assist. Lecturer: Hussein Nasser Sharmukh Ntishon			
- Introduce the student to the concepts and methods of operations research and their applications in the field of accounting and financial management. - Enable the student to formulate and solve mathematical models for accounting problems and make optimal financial decisions. - Develop financial analysis and planning skills using tools such as linear programming, network analysis, and decision theory			Course Objectives (Objectives of the course)	8
⬜ Theoretical lectures supported by presentations (power point). ⬜ Class Discussions and Case Study Analysis. ⬜ Solving exercises, practical applications and the use of modern technologies . ⬜ Leverage Electronic and Desktop Resources.			Teaching and Learning Strategies (Strategy)	9
Course Structure				10

Evaluation Method	Learning method	Unit Name or Subject	Outcomes required for learning	Hours	The week
Participation Scores	Lectures- Class Discussions	Introduction to Operations Research and its Applications in Accounting	Understand the importance of operations research in solving accounting and management problems	3	1
Participation Scores	Lectures - Class Discussions	Linear Programming: Basic Concepts and Mathematical Formulation	Ability to formulate linear programming problems in the form of mathematical equations	3	2
Participation Scores	Lectures - Class Discussions	Linear Programming: Basic Concepts and Mathematical Formulation	Differentiating between different forms of linear programming and choosing the most suitable ones	3	3
Participation Scores	Practical Examples	Diagram Method for Solving Linear Programming Problems	Using Graph as a Tool to Solve Linear Programming Problems with Variables	3	4
Participation Scores	Practical Examples	Simplified Method (Simplex)	Application of Simplex Algorithm to Solve Multivariate Linear Programming Problems	3	5
monthly	examination	examination	examination	3	6

Participation Scores	Use of artificial intelligence	The Great M Method of Solving Linear Programming Problems	Dealing with problems with equivalence constraints or industrial variables using the M-major method	3	7
Participation Scores	Use of technology	The Binary Problem in Linear Programming	Analyze the relationship between the core problem and the bilateral problem and use it to improve solutions	3	8
Grades on homework	Class Discussions	Transport Models in Operations Research	Understand the transport model and use different methods to solve optimal distribution problems	3	9
Grades on homework	Practical Examples	Allocation model and allocation problem	Distinguish between a transportation problem and a customization problem and choose the appropriate method for the solution	3	10
monthly	examination	examination	examination	3	11
Grades on homework	Use of technology	Methods for solving the allocation problem	Using allocation algorithms such as the Hungarian method to solve resource allocation problems	3	12
Grades on homework	Use of technology	Organizational Change	Integrate linear programming with accounting data for cost analysis and decision-making	3	13
Grades on homework	Class Discussions	Review and practical applications on all previous models	Review .	3	14
monthly	examination	Final Exam	Comprehensive exam	3	15

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc	11
a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points	

Learning and Teaching Resources		12
Decision Making and Operations Research Techniques in Accounting	References Home	
Kamal Nasser	Supporting References (Journals and Reports)	
Google Scholar (Researcher)	Electronic References	

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/10/1	Date

Course Description Form				
Marketing & E-Commerce			Course Name	1
1215 m TS			Course Code	2
2025/2024	Academic Year	First	Chapter	3
2025/10/1			Date Description	4
In the classroom			Forms of Attendance	5
2		Number of Hours (Total)		6
Email		Name	Course administrator name	7
Ahmed.razzaq@uowa.edu.iq		assist. Lecturer: Ahmed Razzaq Kazim		
Provide the student with the necessary knowledge and skills in marketing. Enable the student to analyze market data to improve performance and increase brand awareness. Enable the student to manage promotion, selling, and payment operations in the e-commerce environment .			Course Objectives (Objectives of the course)	8
• Giving lectures and dialogue with students and discussing them directly. • Focus on students' participation in the lecture by asking questions. • Adopting the homework method to solve various problems. • Monthly, quarterly, and final exams.			Teaching and Learning Strategies (Strategy)	9
Course Structure				10

Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Degree on participation	Lecture- Questions and Answers	Introduction to the study of marketing	Familiarity with the development of the concept of marketing, its importance and methods of studying it	2	1
Degree on participation	Lecture-Discussions	Marketing System	Understanding the system and the marketing system	2	2
Degree on participation	Lecture- Questions and Answers	Consumer Behavior	Knowledge of consumption and the importance of studying consumer behavior	2	3
Degree on participation	Lecture- Questions and Answers	Product	Familiarity with the product concept, development and life cycle	2	4
Degree on participation	Lecture-Discussions	Pricing	Familiarity with the concept of price, pricing goals, and factors affecting pricing	2	5

Degree on participation	Lecture- Questions and Answers	Distribution	Familiarity with the concept of distribution and the importance of distribution outlets and their types	2	6
Degree on participation	Practical Examples	Promote	Knowledge of the promotion and elements of the promotional mix	2	7
Grade on homework	Homework	purchases	Familiarity with the concept and importance of the procurement function and sources of procurement	2	8
Exam score	examination	Exam First Month	Exam First Month	2	9
Degree on participation	Lecture- Questions and Answers	Sales	Understand the concept and importance of sales	2	10
Degree on participation	Lecture-Discussions	Transportation and storage	Determine storage costs and control inventory	2	11
Degree on participation	Practical Examples	Marketing Costs	Know the distinctive characteristics of marketing takala	2	12
Degree on participation	Lecture- Questions and Answers	E-commerce	Understanding the Nature of E-commerce	2	13
Degree on participation	Lecture-Discussions	E-commerce	Knowledge of E-commerce Apps	2	14
Exam score	Final Exams	Exam Second Month	Exam Second Month	2	15
Course Evaluation: Distribution of the score 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					12

1. Book: Marketing Management. Thamer Al-Bakri, 2020	References Home
	Supporting References (Journals and Reports)
	Electronic References

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/9/1	Date

				Course Description Form			
Computer Accounting Applications						Course Name	1
1217 AD						Course Code	2
2025/2024			Academic Year		First	Chapter	3
2024/10/1						Date Description	4
Classrooms						Forms of Attendance	5
3				Number of Hours (Total)			6
Email				Name		Course administrator name	7
hallahseid@gmail.com ameer.alyasariu@uowa.edu.iq				Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed Ali assist. Lecturer: Amir Falah Kazim			
1. Providing the student with theoretical and applied knowledge about the use of computers in accounting processing. 2. Enable the student to understand the role of accounting programs in improving the efficiency and quality of accounting work. 3. Prepare the student to keep pace with the technical developments in the contemporary business environment and link them to the accounting aspect.						Course Objectives (Objectives of the course)	8
Introduce basic concepts through live explanations with PowerPoint presentations. Interactive Learning Practicality						Teaching and Learning Strategies	9
Course Structure							10

Evaluation Method	Learning method	Unit Name or Subject	Outcomes required for learning	Hours	The week
Participation Scores	Lectures + Practical Exercises	Net Income Calculation, Tax Calculation, Annual Net Income Calculation with Practical Examples	Ability to calculate net income and taxes and interpret results	3	1
Participation Scores	Lectures + Practical Problem Solving	Current Balance Account , Marital Allowance , Certificate Allowance , Social Security , Net Salary with Practical Examples	Master the calculation of salaries and their allocations accurately	3	2
Participation Scores	Theoretical Explanation + Practical Case Study	Calculating the elements of the balance sheet including (assets, capital, liabilities), profit and loss with practical examples.	Distinguishing between budget elements and profit and loss analysis	3	3
Participation Scores	Practical Application + Real-Life Examples	Commercial Discount Account, Net Goods Account, Recurring Discount Account, with practical examples.	Ability to calculate trade discounts and assess their impact on goods	3	4
Participation Scores	Lecture + Practical Training in Excel	Future Value (FV) Function with Practical Examples	Understanding and Using the FV Function to Calculate Future Value	3	5
monthly	Lecture + Application to Accounting Software	Present Value (PV) Function with Practical Examples	Using the PV function to estimate the present value of investments	3	6
daily	Solving Practical Problems +	Payment Function (PMT) with Practical Examples	Applying the PMT function in calculating loan payments	3	7

	Software Application				
Participation Scores	Lecture + Practical Examples	Interest Rate Function with Practical Examples	Calculate the interest rate using RATE	3	8
Participation Scores	Practical Exercise Solution + Applied Training	Effect Function , Number of Periods (NPER) with Applied Examples	Determine the number of periods and the actual return using NPER and EFFECT	3	9
Participation Scores	Achievement Test	First exam	Measure your comprehension level through the first exam	3	10
Participation Scores	Theoretical Lectures + Class Discussions	Databases: Basic Concepts, Where to Use Databases, Purpose of the Database, Principles of Database Design. Benefits of Databases, Preferability of Databases over Legacy Systems	Gain knowledge of the basics of databases and their benefits	3	11
Participation Scores	View practical examples + classroom discussion	Types of Database Management Systems. Database Environment, Database Architecture	Differentiate between the types of database management systems	3	12
Participation Scores	Lecture + Practical Application	Functions of Database Management Systems in General and Advantages of Database Management Software	Understand the functions and features of database management systems	3	13
Participation Scores	Applied Projects + Class Presentations	Employing databases in accounting applications	Application of databases in the field of accounting	3	14
Exam score	Hands-on project using database software	Creating a Payroll Accounting Database	Create a practical payroll database	3	15

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points	11

Learning and Teaching Resources		12
Accounting Applications Using Computers – Dr. Waleed Naji Al-Hayali. Accounting Using Computers (Theoretical and Applied Aspects) – Dr. Ahmed Abdel Salam.	References Home	
Romney, M. B., & Steinbart, P. J. (2021). Accounting Information Systems. Pearson.	Supporting References (Journals and Reports)	
Google Scholar (Researcher)	Electronic References	

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/10/1	Date

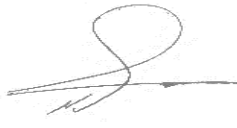| Course Description Form						
Crimes of the Baath Party regime						Course Name	1
No						Course Code	2
2025/2024		Academic Year		First		Chapter	3
2024/10/1						Date Description	4
Classrooms						Forms of Attendance	5
2			Number of Hours (Total)			6
Email		Name			Course administrator name	7
abdulrzzaq.majid@uowa.edu.iq		assist. Lecturer: Abdulrazaq Majed Obaid				
⬚ Educating the student and gaining experience to identify the crimes of the Baath Party ⬚ Teaching how to identify crimes committed ⬚ Teaching how to address crimes committed against the people of the country ⬚ Teaching how to redress the damage caused by the Baath Party regime						Course Objectives (Objectives of the course)	8
⬚ Providing theoretical lectures supported by presentation and presentation illustrations (Mindomo). ⬚ Include classroom discussions and analyze different case studies. ⬚ Preparation of educational work projects (short reports and research). ⬚ Training on how to deal with violations affecting individuals within the country. ⬚ Benefit from the information provided by electronic and library resources.						Teaching and Learning Strategies (Strategy)	9
Course Structure							10
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes		Hours	The week
Oral Questions	Lecture + Discussion	The concept of crime and its sections	Historical development		2	1
Short test	Lecture + Participation	The Concept of Psychological Crimes	Identifying Psychological Crimes		2	2
Short Report	Lecture + Practical Examples	The Baathist regime's position on religion	Accurate review of the Baathist regime's position on religion		2	3
duty	Lecture + Practical Analysis	Environmental Crimes of the Baath Party	Identifying and Understanding the Risks of Environmental Crimes		2	4
Short test	Lecture + Training	Mass Grave Crimes	Getting a Clear Perception of Mass Graves		2	5
duty	Lecture + Discussion	Chronological classification of genocide graves	Learn about the chronological classification of genocide graves		2	6
Monthly test	Written / Attended	First month exam	First month exam		2	7
Share	Lecture + Practical Cases	The events of 1983 and their relationship to mass graves	Overview of the events of 1983		2	8

duty	Lecture + Participation	The events of the popular uprising in 1991	Reaching a clear perception about the events of the popular uprising	2	9
Short Report	Lecture + Case Study	The mass grave of the Feylian Kurds	Identifying the Elephantian Kurds	2	10
discussion	Lecture	Filtering of dissident religious symbols	Identifying the arrests and indiscriminate killings of clerics	2	11
Short test	Lecture + Practical Training	The genocide of the Anfal massacre	Accurate information on the events of the Anfal massacre	2	12
discussion	discussion	Panel Discussion	Learn about course summaries	2	13
Class Participation	test	Daily Cob	jug	2	14
final exam	Written / Attended	Second Month Exam	Second Month Exam	2	15

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a.　Preparation and Classroom Participation: 10 Marks In.　Short Tests: 10 Marks C.　Reports & Assignments: 10 Marks D.　Monthly Exam: 20 Marks e.　Final Exam: 50 marks And.　Total = 100 Points	11
Learning and Teaching Resources	12

Ministry of Higher Education and Scientific Research Curriculum	References Home
Ministry of Higher Education and Scientific Research Curriculum	Supporting References (Journals and Reports)
Google Scholar (Researcher) Course Websites	Electronic References

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/10/1	Date

Course Description Form					
General Mathematics (2)				Course Name	1
1218 AD RA2				Course Code	2
2025/2024		Academic Year	First	Chapter	3
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
2		Number of Hours (Total)			6
Email		Name		Course administrator name	7
hjm135.hjm135@gmail.com		assist. Lecturer: Hussein Nasser Sharmukh Ntishon			
Master basic calculations Develop Financial Analysis Skills Calculate Interest and Discounts Using mathematical methods in selecting investment alternatives				Course Objectives (Objectives of the course)	8
☐ Theoretical lectures supported by presentations (power point). ☐ Class Discussions and Case Study Analysis. ☐ Solving exercises, practical applications and the use of modern technologies . ☐ Leverage Electronic and Desktop Resources.				Teaching and Learning Strategies (Strategy)	9
Course Structure					10

Evaluation Method	Learning method	Unit Name or Subject	Outcomes required for learning	Hours	The week
Participation Scores	Lectures- Class Discussions	Unilateral and Multiple Function, Partial Differential Concept	Unilateral and Multiple Function, Partial Differential Concept	2	1
Participation Scores	Lectures - Class Discussions	Its applications according to the derivation of important variables and the fixation of other less important variables	Its applications according to the derivation of important variables and the fixation of other less important variables	2	2
Participation Scores	Lectures - Class Discussions	General Examples, Practical Examples in the Financial and Accounting Field, General Exercises, Applied Exercises | In the Financial and Accounting Field.	General Examples, Practical Examples in the Financial and Accounting Field, General Exercises, Applied Exercises | In the Financial and Accounting Field.	2	3
Participation Scores	Practical Examples	Definition of integration as an inverse process of calculus, the formulas of integral are the sum and subtraction of a set of functions, and the product multiplies or divides two functions.	Definition of integration as an inverse process of calculus, the formulas of integral are the sum and subtraction of a set of functions, and the product multiplies or divides two functions.	2	4
Participation Scores	Practical Examples	Indefinite integration, definite integration, finding space under the curve	Indefinite integration, definite integration, finding space under the curve	2	5
daily	Practical Examples	General Examples, Practical Examples in Finance and Accounting, General Exercises, Applied Exercises | in the field of finance and accounting. Taking an exam in the first and second semesters	General Examples, Practical Examples in Finance and Accounting, General Exercises, Applied Exercises | in the field of finance and accounting. Taking an exam in the first and second semesters	2	6

Participation Scores	Use of artificial intelligence	The second integration is the integration of multiple (binary) variables, general examples, practical examples in the financial and accounting field, general exercises, applied exercises in the financial and accounting field.	The second integration is the integration of multiple (binary) variables, general examples, practical examples in the financial and accounting field, general exercises, applied exercises in the financial and accounting field.	2	7
monthly		examination	examination	2	8
Grades on homework	Class Discussions	Vectors and matrices Definition of vectors and matrices, algebraic operations of matrices "addition, subtraction and multiplication"	Vectors and matrices Definition of vectors and matrices, algebraic operations of matrices "addition, subtraction and multiplication"	2	9
Grades on homework	Practical Examples	Monometric Matrix, Unit Matrix, Zero Matrix, Diagonal Matrix, Specific	Monometric Matrix, Unit Matrix, Zero Matrix, Diagonal Matrix, Specific	2	10
monthly	examination	examination	examination	2	11
Grades on homework	Use of technology	Matrix Inverse, Solving the System of Simultaneous Equations for Partial or Total Fault Systems | in companies at the level of the country's sectors	Matrix Inverse, Solving the System of Simultaneous Equations for Partial or Total Fault Systems | in companies at the level of the country's sectors	2	12
Grades on homework	Use of technology	Practical Examples in the Financial and Accounting Field, General Exercises, Applied Exercises in the Field | Financial & Accounting	Practical Examples in the Financial and Accounting Field, General Exercises, Applied Exercises in the Field | Financial & Accounting	2	13
Grades on homework	Class Discussions	Comprehensive Review	Comprehensive Review	2	14
monthly	examination	Comprehensive exam	Comprehensive exam	2	15

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a.　　　Preparation and Classroom Participation: 10 Marks In.　　　Short Tests: 10 Marks C.　　　Reports & Assignments: 10 Marks D.　　　Monthly Exam: 20 Marks e.　　　Final Exam: 50 marks And.　　Total = 100 Points	11
Learning and Teaching Resources	12

Financial Mathematics , Abdel Fattah Albahi	References Home
Financial Mathematics and Statistics Hassan Sadiq Mohamed Abdel Hamid	Supporting References (Journals and Reports)
Google Scholar (Researcher)	Electronic References

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/10/1	Date

Course Description Form				
Business Law			Course Name	1
1216 AD			Course Code	2
2025/2024	Academic Year	Second	Chapter	3
2024/10/1			Date Description	4
Classrooms			Forms of Attendance	5
2		Number of Hours (Total)		6
Email	Name		Course administrator name	7
abdulrzzaq.majid@uowa.edu.iq	assist. Lecturer: Abdulrazaq Majed Obaid			
⬜ Clarification of the sections of commercial law, its sources and its importance ⬜ Identifying topics relevant to the vocabulary of the Department of Oil and Gas Economics ⬜ Preparing scientific cadres after graduation in the field of oil and gas economics ⬜ Learn how to plan and distribute law-related work in line with the organization's goals			Course Objectives (Objectives of the course)	8
⬜ Providing theoretical lectures supported by presentation and presentation illustrations (Mindomo). ⬜ Include classroom discussions and analyze different case studies. ⬜ Preparation of educational work projects (short reports and research). ⬜ Training on how to deal with violations affecting individuals within the country. ⬜ Benefit from the information provided by electronic and library resources.			Teaching and Learning Strategies (Strategy)	9
Course Structure				10

Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hours	The week
Oral Questions	Lecture + Discussion	Nature of the Company	Company Definition and Objectives	2	1
Short test	Lecture + Participation	Nature of the Company	Company contract and its pillars	2	2
Short Report	Lecture + Practical Examples	Nature of the Company	Legal Personality	2	3
duty	Lecture + Practical Analysis	Corporate Persons	Results of the legal personality	2	4
Short test	Lecture + Training	The Simple Company	Partnership Company	2	5
duty	Lecture + Discussion	Individual Project	Its concept and characteristics	2	6
Monthly test	Written / Attended	First month exam	The Simple Company	2	7
Share	Lecture + Practical Cases	Mixed Company	Its concept, establishment and liquidation	2	8

duty	Lecture + Participation	The Simple Company	Individual Project	2	9
Short Report	Lecture + Case Study	Commercial Papers	Understood, Foundation, and Characteristics	2	10
discussion	Lecture	The concept of trade transfer	First month exam	2	11
Short test	Lecture + Practical Training	Bill of exchange	Mixed Company	2	12
discussion	discussion	Instrument	Its concept and characteristics	2	13
Class Participation	test	Partnership Company	Mixed Company	2	14
final exam	Written / Attended	Second Month Exam	Establishment, Termination and Liquidation	2	15

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points	11

Learning and Teaching Resources		12
Texts of Commercial Law and its Basic Concepts	References Home	
Texts of Commercial Law and its Basic Concepts	Supporting References (Journals and Reports)	
Google Scholar (Researcher) Business Law Websites	Electronic References	

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/10/1	Date

Course Description Form					
English (2)				Course Name	1
				Course Code	2
2025/2024		Academic Year	Second	Chapter	3
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
2		Number of Hours (Total)			6
Email		Name		Course administrator name	7
ayat.sa@uowa.edu.iq		Eng. assist. Lecturer: Ayat Saad Abdel Amir			
• Develop the four English language skills: listening, speaking, reading, and writing. • Boost confidence in the use of English in different situations. • Expand vocabulary and improve grammar. • Develop the ability to communicate effectively in English. Prepare students for the use of English in academic study and professional life.				Course Objectives (Objectives of the course)	8
1. Active learning 2. Collaborative learning 3. Self-paced learning 4. Brainstorming... etc				Teaching and Learning Strategies (Strategy)	9
Course Structure					10

Evaluation Method	Learning method	Unit Name or Subject	Outcomes required for learning	Hours	The week
Participation Scores	Lecture / Discussion / Q&A	Nice to meet you	The learner should be able to apply and get to know	2	1
Participation Scores	Lecture / Discussion / Q&A	Work and family life	The learner should be able to describe their daily routine that combines work and family responsibilities.	2	2
Participation Scores	Lecture / Discussion / Q&A	Time off	The learner should list a variety of activities that can be practiced in his free time.	2	3
Participation Scores	Lecture / Discussion / Q&A	House and home	Distinguish between the concept of "home" (as a building) and "home" (as a place of belonging).	2	4
Participation Scores	Lecture / Discussion / Q&A	Super up	The learner should set a personal or professional goal that he or she wishes to achieve.	2	5
Participation Scores	Lecture / Discussion / Q&A	Lessons in life	The learner should narrate a personal experience from which he learned an important lesson.	2	6
Exam score	Exam score	examination		2	7

Participation Scores	Lecture / Discussion / Q&A	Remember when ….	Proof of comprehension of the concepts and language skills covered in Modules 1 to 6.	2	8
Participation Scores	Lecture / Discussion / Q&A	Love it or hate it	Narrate a memory from the past (childhood, school) in a clear chronological order.	2	9
Participation Scores	Lecture / Discussion / Q&A	Live in the city		2	10
Participation Scores	Lecture / Discussion / Q&A	What are you up to	Express a strong and direct opinion (positive or negative) on a controversial topic (e.g., food, movie genre, fashion).	2	11
Participation Scores	Lecture / Discussion / Q&A	Going for it	To compare the pros and cons of living in the city versus living in the countryside.	2	12
Participation Scores	Lecture / Discussion / Q&A	Have you ever		2	13
Participation Scores	Lecture / Discussion / Q&A	Review	The learner should describe his/her current activities and upcoming future plans.	2	14
Exam score	Exam score	final exam		2	15

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports….. etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points		11

Learning and Teaching Resources		12
Soars J., Soars L., Hancock P.- Headway Elementary Student's Book, 5th edition	References Home	
Soars J., Soars L., Hancock P.- Headway Elementary Student's Book, 5th edition	Supporting References (Journals and Reports)	
Google Scholar (Researcher)	Electronic References	

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/10/1	Date

Course Description Form

Arabic (2)	Course Name	1

2205 mg	Course Code	2

2025/2024	Academic Year	Second	Chapter	3

2024/10/1	Date Description	4

Classrooms	Forms of Attendance	5

2	Number of Hours (Total)	6

Email	Name	Course administrator name	7
	assist. Lecturer: Naseer Kazem Rashid Mayouf		

It aims to teach the student the basics of the scientific subject and enable him to understand it and work with it in the best possible way. Studying this course provides the student with the skill of the basics of intellectual and professional accounting work and control all the steps of the accounting course through the language This course is an important one from which the student starts to know the concepts, their applications, and the terms used in the business language, through which the student can analyze and measure the processes	Course Objectives (Objectives of the course)	8

▪ Theoretical lectures supported by presentations (power point). ▪ Class Discussions and Case Study Analysis. ▪ Solving exercises, practical applications and the use of modern technologies . ▪ Leverage Electronic and Desktop Resources.	Teaching and Learning Strategies (Strategy)	9

Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Outcomes required for learning	Hours	The week
Participation Scores	Lectures- Class Discussions	Original diacritics	Original diacritics	2	1
Participation Scores	Lectures - Class Discussions	Writing Hamza (Primary, Intermediate and Extreme)	Writing Hamza (Primary, Intermediate and Extreme)	2	2
Participation Scores	Lectures - Class Discussions	Writing (Al-Dhad and Al-Zaad) and (Alif Al-Maqadda and Al-Muqadda)	Writing (Al-Dhad and Al-Zaad) and (Alif Al-Maqadda and Al-Muqadda)	2	3
Participation Scores	daily	Nominal Sentence	Nominal Sentence	2	4
Participation Scores	Practical Examples	Missing Verbs	Missing Verbs	2	5
daily		Exam	Exam	2	6

Participation Scores	Use of artificial intelligence	Verb-like characters	Verb-like characters	2	7
daily	Lectures	Present tense verb expression	Present tense verb expression	2	8
daily	Lectures	Actor and Deputy Actor	Actor and Deputy Actor	2	9
daily	Class Discussions	Names Installed	Names Installed	2	10
Grades on homework	Practical Examples	Writing and expressing the number	Writing and expressing the number	2	11
Grades on homework	Use of technology	Quranic text text analysis	Quranic text text analysis	2	12
daily	Lectures	Half of my poetry from Islamic literature	Half of my poetry from Islamic literature	2	13
Grades on homework	Class Discussions	Text of Contemporary and Modern Literature	Text of Contemporary and Modern Literature	2	14
monthly	examination	Exam	Exam	2	15

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a.　　Preparation and Classroom Participation: 10 Marks In.　　Short Tests: 10 Marks C.　　Reports & Assignments: 10 Marks D.　　Monthly Exam: 20 Marks e.　　Final Exam: 50 marks And.　　Total = 100 Points	11

Learning and Teaching Resources		12
Basic Grammar of Arabic Language , Mahmoud Suleiman	References Home	
Ajramiya in Grammar , Ibn Ajrum	Supporting References (Journals and Reports)	
Google Scholar (Researcher)	Electronic References	

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/10/1	Date

Course Description Form						
Public Finance					Course Name	1
2222 AD with					Course Code	2
2025/2024		Academic Year		Second	Chapter	3
2024/10/1					Date Description	4
Classrooms					Forms of Attendance	5
2			Number of Hours (Total)			6
Email			Name		Course administrator name	7
Suda.m@uowa.edu.iq			assist. Lecturer: Sada Mowaffaq			
1. Understand the concept of public finance in terms of the definition of public finance and its distinction from private finance. And how it develops from the role of the state from the custodian state to the intervening state. 2. Identify public expenditures and the development of public expenditures and their impact on the economy. 3. Studying public revenues in terms of sources of revenue, including taxes, fees, loans, Profits from public projects.					Course Objectives (Objectives of the course)	8
Introduce basic concepts through live explanations with PowerPoint presentations. Interactive Learning Practicality					Teaching and Learning Strategies	9
Course Structure						10

Evaluation Method	Learning method	Unit Name or Subject	Outcomes required for learning	Hours	The week
Participation Scores	Lectures + Practical Exercises	The Concept of Finance and Discrimination Between Public and Private Finance and the elements of public finance and the relationship between Public Finance in Other Sciences	Enable the student to distinguish between public finance and other sciences	2	1
Participation Scores	Lectures + Practical Exercises	The concept of overheads, Nature of overhead and its elements	Identify and categorize overhead expenses	2	2
Participation Scores	Lectures + Practical Exercises	Limits of public expenditure - photos Overhead	Aspects of Public Expenditure and Rationalization	2	3
Participation Scores	Lectures + Practical Exercises	Limits of public expenditure - photos Overhead	Limits of public expenditure - photos Overhead	2	4
Participation Scores	Lectures + Practical Exercises	The phenomenon of increasing public expenditures Economic Impacts	Identify and manage the economic impacts of public expenditures	2	5
monthly	examination	examination	examination	2	6

daily	Lectures + Practical Exercises	Public Revenues: Surplus	Public Revenues: Surplus	2	7
Participation Scores	Lectures + Practical Exercises	Public Economics, Photos General Revenue	Public Economics, Photos General Revenue	2	8
Participation Scores	Lectures + Practical Exercises	Public revenues, General Economy Surplus Pictures of Public Revenues	Public revenues, General Economy Surplus Pictures of Public Revenues	2	9
Participation Scores	Lectures + Practical Exercises	State revenues from Domain - Drawing	State revenues from Domain - Drawing	2	10
monthly	monthly	examination	examination	2	11
Participation Scores	Lectures + Practical Exercises	General Budget Definition of the General Budget	Definition of the General Budget	2	12
Participation Scores	Lectures + Practical Exercises	- The importance of the public budget and its role in modern finance	- The importance of the public budget and its role in modern finance	2	13
Participation Scores	Lectures + Practical Exercises	Budget Rules Public	Budget Rules Public	2	14
daily	Lectures + Practical Exercises	The Role of the General Budget, Stages that you are going through Budget	The Role of the General Budget, Stages that you are going through Budget	2	15

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points	11

Learning and Teaching Resources	12

The Science of Public Finance and Financial Legislation, Taher Al-Janabi, 2015, Al-Sanhouri Printing House, Baghdad	References Home
Public Finance and Financial Legislation, Adel Falih Al-Ali, University House for Printing, Publishing and Translation, Branch Connector	Supporting References (Journals and Reports)
Google Scholar (Researcher)	Electronic References

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/10/1	Date

Course Description Form

Accounting English 1	Course Name	1
1214 AD from1	Course Code	2
2025/2024	Academic Year	First	Chapter	3
2024/10/1	Date Description	4
Classrooms	Forms of Attendance	5
4	Number of Hours (Total)	6

Email	Name	Course administrator name	7
la5048628@gmail.com	assist. Lecturer: Ali Iyad Ali Kazim		

a) Learn and gain experience in accounting processing of financial operations and preparation of financial statements in English. b) Training and teaching the student on how to work as an accountant in foreign companies, multinational companies and branches. c) Deepen students' understanding of accounting concepts and terminology in English.	Course Objectives (Objectives of the course)	8
⬚ Theoretical lectures supported by presentations (power point). ⬚ Class Discussions and Case Study Analysis. ⬚ Solving exercises, practical applications and the use of modern technologies . ⬚ Leverage Electronic and Desktop Resources.	Teaching and Learning Strategies (Strategy)	9

Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Outcomes required for learning	Hours	The week
Participation Scores	Lectures- Class Discussions	Theoretical Framework of financial accounting	Theoretical Framework of financial accounting	4	1
Participation Scores	Lectures - Class Discussions	Basic elements in theoretical framework (principles, Assumptions and Constraints)	Basic elements in theoretical framework (principles, Assumptions and Constraints)	4	2
Participation Scores	Lectures - Class Discussions	Basic elements in theoretical framework(Elements Of Financial Statement Qualitative Characteristics of accounting information)	Basic elements in theoretical framework(Elements Of Financial Statement Qualitative Characteristics of accounting information)	4	3
Participation Scores	Practical Examples	Objectives of financial reporting, Who uses the accounting information, for what reasons?	Objectives of financial reporting, Who uses the accounting information, for what reasons?	4	4
Participation Scores	Practical Examples	Accounting for purchases, sales goods	Accounting for purchases, sales goods	4	5
daily		Practices	Practices	4	6
Participation Scores	Use of artificial intelligence	Accounting for commercial notes	Accounting for commercial notes	4	7
monthly		Practices	Practices	4	8
Grades on homework	Class Discussions	Adjusting entries	Adjusting entries	4	9

monthly	examination	Practices	Practices	4	10
Grades on homework	Practical Examples	Financial Statements (Income statement, Statement of changes in owners equity)	Financial Statements (Income statement, Statement of changes in owners equity)	4	11
Grades on homework	Use of technology	Balance sheet	Balance sheet	4	12
daily	daily	Practices	Practices	4	13
Grades on homework	Class Discussions	Bank reconciliation	Bank reconciliation	4	14
monthly	examination	Practices	Practices	4	15

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports….. etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points	11

Learning and Teaching Resources		12
Introduction to Financial Accounting by Henry Dauderis & David Annand edited by Athabasca University Version 2017 — Revision A	References Home	
Accounting in English Assistant prof. Dr. Mohammed Abdullah Ibrahim Accounting Department University of Baghdad. Mohammed Ibrahim Ali Accounting Department Baghdad College of Economic Science 2018	Supporting References (Journals and Reports)	
Google Scholar (Researcher)	Electronic References	

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/10/1	Date

	Course Description Form		
Accounting English 2		Course Name	1
2224 m of 2		Course Code	2
2025/2024	Academic Year	Second	Chapter	3
2024/10/1		Date Description	4
Classrooms		Forms of Attendance	5
4	Number of Hours (Total)		6
Email	Name	Course administrator name	7
la5048628@gmail.com	assist. Lecturer: Ali Iyad Ali Kazim		
a) Learn and gain experience in accounting processing of financial operations and preparation of financial statements in English. b) Training and teaching the student on how to work as an accountant in foreign companies, multinational companies and branches. c) Deepen students' understanding of accounting concepts and terminology in English.		Course Objectives (Objectives of the course)	8
⬜ Theoretical lectures supported by presentations (power point). ⬜ Class Discussions and Case Study Analysis. ⬜ Solving exercises, practical applications and the use of modern technologies . ⬜ Leverage Electronic and Desktop Resources.		Teaching and Learning Strategies (Strategy)	9

	Course Structure				10
Evaluation Method	Learning method	Unit Name or Subject	Outcomes required for learning	Hours	The week
Participation Scores	Lectures- Class Discussions	Accounting for property, plant, Equipment	Accounting for property, plant, Equipment	4	1
Participation Scores	Lectures - Class Discussions	Practices	Practices	4	2
Participation Scores	Lectures - Class Discussions	Depreciation Accounting	Depreciation Accounting	4	3
Participation Scores	daily	Practices	Practices	4	4
Participation Scores	Practical Examples	Inventory Valuation: Cost Basis approach	Inventory Valuation: Cost Basis approach	4	5
daily		Explanation of (FIFO, LIFO, W.A) methods	Explanation of (FIFO, LIFO, W.A) methods	4	6
Participation Scores	Use of artificial intelligence	Practices	Practices	4	7
		Accounts Receivable	Accounts Receivable	4	8
monthly	examination			4	9
daily	Class Discussions	Accounting For investment (equity investment)	Accounting For investment (equity investment)	4	10

Grades on homework	Practical Examples	Accounting For investment (Debt investment)	Accounting For investment (Debt investment)	4	11
Grades on homework	Use of technology	Practices	Practices	4	12
monthly	examination			4	13
Grades on homework	Class Discussions	Accounting For Stockholders Equity (common Stock& preferred Stock)	Accounting For Stockholders Equity (common Stock& preferred Stock)	4	14
monthly	examination			4	15

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points	11

Learning and Teaching Resources		12
Introduction to Financial Accounting by Henry Dauderis & David Annand edited by Athabasca University Version 2017 — Revision A	References Home	
Accounting in English Assistant prof. Dr. Mohammed Abdullah Ibrahim Accounting Department University of Baghdad. Mohammed Ibrahim Ali Accounting Department Baghdad College of Economic Science 2018	Supporting References (Journals and Reports)	
Google Scholar (Researcher)	Electronic References	

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/10/1	Date

Course Description Form					
Non-Profit Units Accounting				Course Name	1
2221 AD				Course Code	2
2025/2024		Academic Year	Second	Chapter	3
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
3		Number of Hours (Total)			6
Email		Name		Course administrator name	7
ahmed.falah@uowa.edu.iq		assist. Lecturer: Ahmed Falah Hassan			
1. Understanding the Basic Principles: Enabling the student to understand the principles of non-profit unit accounting and apply them in accordance with their nature.. 2. Data Recording and Classification Skills: Developing the student's ability to record and classify financial statements and convert them into useful managerial information.				Course Objectives (Objectives of the course)	8
Theoretical Lectures Introduce basic concepts through live explanations with PowerPoint presentations. Interactive Learning • Opening class discussions on the differences between for-profit and non-profit units. • Involve students in analyzing real-world practical cases from charitable or educational institutions. • Assign students to study real accounting problems (e.g., processing conditional and unconditional donations). • Providing solutions and recommendations as groups. • Practical Accounting Exercises in Journals and General Ledger.				Teaching and Learning Strategies (Strategy)	9

Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Outcomes required for learning	Hours	The week
Participation Scores	Lecture	Concept and characteristics Non-Purpose Units For profit	The student should know the concept of non-profit units. To distinguish between the characteristics of Purposeful and non-purposeful units For profit.	3	1
Participation Scores	Lecture	Accounting Principles	The student should be familiar with the accounting bases used (monetary basis, accrual, and average). To compare the advantages and disadvantages of each Basis. Determine the most appropriate basis for its application in non-profit units.	3	2
Participation Scores	Lecture	Accounting Standards	The student must be familiar with the accounting standards related to the non-profit units.	3	3
Participation Scores	Lecture	Basis of Measurement Disclosure	The student should clarify the basics of measurement Revenues and expenses in these units. Apply the disclosure requirements in accordance with the laws and standards.	3	4
Participation Scores	Lecture	Structure and Elements Accounting System	The student should be familiar with the components of Accounting system in non-profit units. Determine the cycle of accounting documents and records.	3	5
monthly	examination	First Exam	The student should evaluate his knowledge and understanding for basic concepts. To test his ability to apply accounting treatments.	3	6
daily	Lecture	Final Accounts and Financial Statements and preparing the form	The student should explain the concept of calculus Conclusion. Apply the procedures for preparing accounts	3	7

			Final Statements and Financial Statements.		
Participation Scores	Lecture	Characteristics and nature of work of clubs and associations	The student should distinguish between the types of association and clubs. Explain the characteristics of its activities and its sources of funding.	3	8
Participation Scores	Lecture	Characteristics and nature of work of clubs and associations	The student must apply the appropriate accounting system for associations and clubs. Accountant for contributions, donations and special revenues.	3	9
Participation Scores	Lecture	Accounting Organization Processing	The student should be familiar with the components of Clubs' financial statements. Apply the procedures for preparing the income statement and the statement of financial position.	3	10
Participation Scores	Lecture	Club Financial Statements	The student must specify the characteristics of the hotel activity Distinguish the sources of revenue and expenses of the hotel	3	11
Participation Scores	Lecture	Characteristics and nature of the activities Hotel	The student must apply the accounting system for government hotels. Record Accounting Operations related to the hotel activity.	3	12
Participation Scores	Lecture	Accounting Organization Processing	The student must prepare the financial statements of the hotel activity. Interpret the financial statements to reflect Nature of the activity.	3	13
Participation Scores	Lecture	Financial Statements in Government Hotel Activity	Link the financial statements and the requirements of government transparency.	3	14
Exam score	examination	Second Exam	Second Exam	3	15

Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points	11

Learning and Teaching Resources		12
Non-Profit Units Accounting / Authored / Aqeel Dakhil Karim Al-Ajibi / Waad Hadi Abdel Hassani	References Home	
Non-Profit Units Accounting / Authored / Aqeel Dakhil Karim Al-Ajibi / Waad Hadi Abdel Hassani	Supporting References (Journals and Reports)	
Google Scholar (Researcher)	Electronic References	

Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed	Head of Department Name
	Signed
2024/10/1	Date