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Description of Academic Program and Byllabus Department of Accounting, College of Management and Economics University of Babylon

أغداد رئيس القسم القسم فرود رياض غبد أن ها در ميدر غني ونلس الكرغاوي & م.و. أنه فاضل اخو باشة & ورود رياض غبد المكيم المكيم المكيم 2025

الأجادة الأعدارة الأوساح المراسة الساكال سيا المراسة المراسة المراسة المراسة المراسة المراسة المراسة المراسة المراسة المراسة

Description of Academic Program and Byllabus Department of Accounting, College of Management and Economics University of Babylon

أغداد رئيس القسم القسم ورؤد رياض غبد بد. حيدر غني ونلس الكرغاوي & ه.ه. أهل فاضل اخو باشة & ورود رياض غبد الحكيم الحكيم 2025



كلية الادارة والاقتصاد /قسم المحاسبة وصف البرنامج الاكاديمي



University Name	University of Babylon
Faculty/Institute	Faculty of Administration and Economics
Scientific Department	Accounting
Academic or Professional Program Name	Bachelor's degree in Accounting
Certificate Name	Bachelor's degree in Accounting
Academic System	Courses
Accredited program	Courses according to the Deans' Committee
Other external influences	Summer training in government institutions
Description Preparation Date	2/2/2025
Completion Date	5/2/2025

file Audited by Quality Assurance Department

Manager.

Mr. Dr. Kamel Shakir Al-Watifi

Scientific Associate Name:

Prof. Dr. Bashar Abbes ALHimyari

Department Liaison Member

M.M. Amal Fadel Akhobasha

Khader and wurood Ryiadh

ABDULHAKEEM

Head of Department Name : Prof. Dr. Heyder Ghany Wannes

AL.Karewy

Approval

Prof. Dr Zainab Abdul Razzaq

Dean of the College

Introduction

The educational program is a coordinated package of courses that include procedures and experiences organized into a curriculum module. The primary purpose is to build and refine graduates' skills, making them qualified to meet the requirements of the labor market. The program is reviewed and evaluated annually through internal or external audit procedures and programs, such as the External Examiner Program.

The academic program description provides a concise summary of the program's main features and courses, indicating the skills students are working to acquire in accordance with the program's objectives. The importance of this description is evident as it represents the cornerstone for obtaining program accreditation. It is co-written by teaching staff under the supervision of the academic committees in the academic departments.

This second edition of the guide includes a description of the academic programs after updating the vocabulary and paragraphs of the previous guide in light of the developments and changes in the educational system in Iraq. This guide included descriptions of academic programs in their traditional form (annual; semester). It also adopted the academic program description circulated pursuant to the Department of Studies Circular TM3/2906 dated 05/03/2023, which relates to programs that adopt the Bologna process as the basis for their work. In this regard, we cannot but emphasize the importance of writing a description of the academic program and the courses to ensure the smooth running of the educational process.

1. Program Vision

To be a pioneer in the field of accounting, preparing graduates to work in government departments and the private sector and benefiting from their expertise in practical and applied fields.

2. Program message

The program aims to prepare distinguished accounting and leadership cadres by enriching scientific research and training students in the skills and values necessary to meet the needs of the labor market.

3. Program objectives

- 1.Providing an academic educational environment that supports all areas of accounting science.
- 2. Working to integrate specialized technological means into accounting sciences by utilizing information technology and providing an accounting environment compatible with accounting work at the local, regional, and international levels.
- 3.Qualifying graduates with the necessary knowledge and skills in the field of accounting and auditing, capable of shouldering the burdens of the profession as accountants or auditors in various business sectors, based on community needs. Creating a scientific, research, and intellectual atmosphere in the department by encouraging research, studies, scientific sessions, graduation projects, and their discussions.
- 4.Providing a high-quality educational program in the field of accounting and auditing and continuously developing it in line with technological developments and advanced educational systems, in accordance with international education standards and global developments.
- 5.Creating a scientific, research, and intellectual atmosphere in the department by encouraging research, studies, scientific sessions, graduation projects, and their discussions.
- 6.Develop graduates' behavioral, cognitive, and interactive skills to enable them to master communication skills within the business community.
- 7.Develop faculty performance and skills in line with the department's vision and mission through optimal selection and training courses for faculty members both inside and outside the country.
- 8. Contribute to the development of the accounting and auditing profession in Iraq through cooperation with professional and governmental bodies interested in

regulating professional practices.

4. Program accreditation

Nothing

5. Other external influences

Nothing

6. Program structure						
Program structure	Sillav linii nercenia			Notes		
Institutional requirements	1	2	%2			
College requirements	3	6	%6			
Department requirements	45	134	%88			
Summer training	2	4	%4			
Other						
the total	51	146	%100			

^{*} Notes may include whether the course is core or optional.

7. Description of the academic program of the Department of Accounting

Note: The first phase follows the Bologna Process starting from 2024-2025

Year/Level	Course code	Course name	Credit	hours
			theoretical	practical
	AD2101	Intermediate Accounting 1	3	2
	AD2102	Government Accounting 1	2	2
	AD2103	Accounting in English 1	2	2
Second stage / first course (2024-2025)	AD2104	Marketing and e- commerce	3	-
,	AD2105	Business Law	2	-
	AD2106	Computer accounting applications	2	2
	AD2107	General Mathematics	2	-
	AD2108	English 2	2	-
	MHESR2101	Baath regime crimes in Iraq	2	-
	Total			

V/V1	Carres and	C	Credit hours		
Year/Level	Course code	Course name	theoretical	practical	
	AD2204	Intermediate Accounting 2	3	2	
	AD2205	Government Accounting 2	2	2	
	AD2206	Non-profit accounting	3	-	
Second stage / Second	AD2207	Public Finance	2	-	
course (2024-2025)	AD2208	Accounting Operations Research in English	3	-	
	AD2209	Accounting in English 2	2	2	
	AR2202	Arabic	2	-	
	Total	<u>, </u>	17	6	

Year/Level	Course code	Course name	Credit hours	
Teat/Level	Course code	Course name	theoretical	practical
	AD3101	Cost Accounting 1	3	2
	AD3102	Corporate Accounting	3	2
Third stage / First course	AD3103	Unified Accounting System 1	3	-
(2024- 2025)	AD3104	Tax accounting	3	-
	AD3105	Financial statement analysis in English	2	2
	AD3106	Financial Institutions Accounting	2	2
	16	8		

Year/Level	Course code	Course name	Credit hours		
T cui/Devel	Course code		theoretical	practical	
	AD3201	Advanced Financial Accounting	3	2	
	AD3202	Natural Resources Accounting	2	2	
Third stage Second / course (2024- 2025)	AD3203	Unified accounting system2	3	-	
	AD3204	Cost Accounting 2	3	2	
	AD3205	Audit and control	3	-	
	AD3206	AD3206 accounting training		4	
	14	10			

Year/Level	Course code	Course name	Credit hours		
i ear/Levei	Course code	Course name	theoretical	practical	
Stage Four/First Course	AD4101	Advanced Cost Accounting in English	3	2	
	AD4102	Specialized accounting systems	3	2	
	AD4103	International Auditing Standards	2		
(2024- 2025)	AD4104	Management Accounting in English 1	3	2	
	AD4105	International Accounting	2	-	
	AD4106 Scientific research methodology and ethics		2	-	
	Total		15	6	

Year/Level	Course code	Course name	Credit hours		
1041/20101			theoretical	practical	
	AD4201	Management Accounting in English 2	3	2	
Stage Four/Second Course (2024- 2025)	AD4202	Advanced Cost Accounting in English 2	3	2	
	AD4203	International Financial Reporting Standards	2	-	
	AD4204	accounting theory	3	-	
	AD4205	accounting information systems	3	-	
	AD4206	Graduation research project	-	2	
	Total		14	6	

8. Expected learning outcomes of the program					
	A- knowledge				
A1	Learn how to collect, analyze, and interpret financial				
	statement results to aid decision-making.				
A2	Be able to make sound decisions based on the analysis				
	and interpretation of these results.				
A3	Understand the importance of accounting standards as				
	inputs into report writing.	aedad altaqarir			
A4	Link, analyze, and interpret financial statement results				
	to management decisions based on them and the needs				
	of society for the purpose of development and				
	progress.				
A5	Increase understanding and knowledge through				
	exposure to other sciences and disciplines.				

	B- Skills	Learning outcomes
B 1	Develop skills in accounting analysis, tabulation, and	
	classification.	
B2	Learn to use various techniques required by current	alhisab alragmiu
	curricula.	annsab an aqimu
В3	Be able to write research, reports, and graduation	
	projects on various accounting, financial, and	
	administrative topics.	

	C- values					
C1	Links the results of academic topics to their causes					
	through accounting analysis.					
C2	C2 Understands computer software analysis skills and					
	accounting data entry programs.					
C3	C3 Learns how to deal with international accounting					
	standards and their local application.					
C4	C4 Able to critique and interpret administrative, financial,					
	and economic theories.					

9. Teaching and learning strategies

- Brainstorming Strategy
- Modeling Learning Strategy
- Group Work or Cooperative Learning Strategy
- Discussion Strategy
- Project Strategy
- Problem-Solving or Problem-Based Learning Strategy
- Story Strategy
- Combining Various Strategies

10 . Evaluation methods

- 1- Daily assessment through student participation in group discussions and exercise completion .
- 2- Classroom assignments and activities .
- 3- Monthly and semester exams.
- 4- Final exams.

11. Teaching Faculty

Faculty Members

S	Name	Academic Rank	Specialization		Spec	s cial / ls (if		members
			general	precise			Angel	Lecturer
1	Prof. Dr. Mohammed Mahmoud Al- Taie	Professor	Accounting	Financia Derivatives			\	
2	A.M. Iqdas Hussein Al- Nasser	Assistant Professor	Accounting	Financial Accounting /Taxes			\	
3	A.M. Jassim Mohammed Hussein	Assistant Professor	Accounting	Chartered Accounting			\	
4	A.M.D. Haider Ghani Wanas	Assistant Professor	Accounting	Costs and auditing			\	
5	Asst. Prof. Dr. Mohammed Mohsen Al-Zarfi	Assistant Professor	Accounting	Control and audit			\	
6	Asst. Prof. Dr. Athir Ali Abdul- Kazem	Assistant Professor	Accounting	Cost and Manageme nt Accounting			\	
7	Asst. Prof. Dr. Ezz El-Din Hassan Kazim	Assistant Professor	Accounting	Cost and Manageme nt Accounting			\	
8	Dr. Abdul Mahdi Abdul Hussein Eidan	Lecturer	Accounting	Chartered Accounting			\	
9	Dr. Heba Saad Abdul Jabbar	Lecturer	Economics	Monetary Theory and Policy			\	
10	Ms. Azdihar Jassim Mohammed	Assistant Professor	Accounting	Control and Auditing			\	

11	M.M. Ahmed Hassan Ali	Lecturer	Accounting	Accounting		\	
12	M.M. Ali Abdul- Kazem Hadi	Assistant Lecturer	Law	Public Law		\	
13	M.M. Zahraa Karim Ghanem	Assistant Lecturer	Accounting	Language - Pragmatics and Stylistics		\	
14	M.M. Mustafa Habib Zaher	Assistant Lecturer	Financial and Banking Sciences	Finance		\	
15	M.M. Firas Wahab Shahid	Assistant Lecturer	Administrat ion	Principles of Manageme nt		\	
16	M.M. Amal Fadel Akhubasha	Assistant Lecturer	Accounting	Accounting		\	
17	M.M. Ramah Adi	Assistant Lecturer	Statistics	Statistics		\	

12. Professional development

Orientation of new faculty members

New faculty members are guided and developed through courses and workshops specific to their specializations, including induction into teaching methods courses, introductory lectures on academic regulations, university policies, and evaluation systems, the development of scientific research skills, periodic evaluation of academic performance, and encouragement to develop individual improvement plans based on evaluation results. This is in addition to creating a stimulating work environment across academic departments .

Professional development for faculty members

Faculty members' skills are developed through advanced workshops on modern teaching methods such as blended learning, e-learning, interactive learning, and project-based or problem-based learning. They are also trained to use the latest teaching technologies such as artificial intelligence tools and educational data analysis. They are also trained to develop scientific research and update scientific specializations by encouraging them to participate in international conferences and specialized seminars, and by encouraging cooperation between old and new faculty members in supervising research projects.

13. Acceptance criteria

We have two types of admission:

1- Central admission

2- Evening study

14. The most important sources of information about the program

- 1- Ministry of Higher Education and Scientific Research
- 2- Councils of Colleges of Administration and Economics in Iraq
- 3- Textbooks, laws, and constitutions
- 4- Books authored by department faculty
- 5- Theses, dissertations, and local and foreign periodicals

15. Program Development Plan

- 1- Updating curricula, introducing new specializations such as digital transformation management and artificial intelligence in administrative decision-making, and incorporating real-life case studies from the local and global markets.
- 2 Enhancing practical aspects by strengthening cooperation with local companies to provide practical training opportunities.
- 3- Developing interactive electronic platforms to deliver lectures remotely while maintaining direct interaction.
- 4- Developing faculty members by organizing workshops and training courses for faculty members.
- 5- Encouraging partnerships with the public and private sectors.
- 6- Strengthening research partnerships with local universities in joint research projects.
- 7- Promoting and developing scientific research by encouraging students and faculty members to conduct research.
- 8- Developing students and graduates by organizing field visits to leading local and international companies, in addition to creating an electronic platform to track graduate careers and hold workshops and courses on employability skills.

	مخطط مهارات البرنامج																
		Course Code	Course	Core		ŀ	ζno	wled	ge			Ski	lls		Va	lues	
Yea	ar/Level		Name	Elect iv	A 1	A2	2	A 3	A 4	A 5	B 1		В3	C 1	C2	C 3	C4
	Second/Fir st	AD2101	Intermedi ate Accountin g 1	Core	*	*	*	*				*			*		*
	Second/Fir st	AD2102	Governm ent Accountin g 1	Core	*	*	*	*				*			*		*
	Second/Fir st	AD2103	Accountin g in English 1	Core	*	*	*	*				*			*		*
	Second/Fir st	AD2104	Marketin g and e- commerce	Core	*	*	*	*		*	*	*	*	*	*	*	*
	Second/Fir st	AD2105	Business Law	Core	*	*	*	*		*	*	*	*	*	*	*	*
Seco nd stage, first	Second/Fir st	AD2106	Computer accountin g applicatio ns	Core	*	*	*	*		*	*	*	*	*	*	*	*
e	Second/Fir st	AD2107	General Mathemat ics	Core	*	*	*	*		*	*	*	*	*	*	*	*
	Second/Fir st	AD2108	English 2	Core	*	*	*	*		*	*	*	*	*	*	*	*
	Second/Fir st	MHESR2 101	Baath regime crimes in Iraq	Core	*	*	*	*		*	*	*	*	*	*	*	*
	Secondseco /nd	AD2204	Intermedi ate Accountin g 2	Core	*	*	*	*		*	*	*	*	*	*	*	*
	Secondseco /nd	AD2205	Governm ent Accountin g 2	Core	*	*	*	*		*	*	*	*	*	*	*	*
Secon d	Secondseco /nd	AD2206	Non- profit accountin g	Core	*	*	*	*		*	*	*	*	*	*	*	*
stage / secon d cours	Secondseco /nd	AD2207	Public Finance	Core	*	*	*	*		*	*	*	*	*	*	*	*
e	Secondseco /nd	AD2208	Accountin g Operation s	Core	*	*	*	*		*	*	*	*	*	*	*	*
			Research in English														\perp

	Second /second	AD2209	Accounting in English 2	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Second /second	AR2202	Arabic	Core	*	*	*	*	*	*	*	*	*	*	*	*
	The first /third	AD3101	Cost Accounting 1	Core	*	*	*	*	*	*	*	*	*	*	*	*
	The first /third	AD3102	Corporate Accounting	Core	*	*	*	*	*	*	*	*	*	*	*	*
Third store (The first /third	AD3103	Unified Accounting System 1	Core	*	*	*	*	*	*	*	*	*	*	*	*
Third stage / First course	The first /third	AD3104	Tax accounting	Core	*	*	*	*	*	*	*	*	*	*	*	*
	The first /third	AD3105	Financial statement analysis in English	Core	*	*	*	*	*	*	*	*	*	*	*	*
	The first /third	AD3106	Financial Institutions Accounting	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Third/ Second	AD3201	Advanced Financial Accounting	Core	*	*	*	*	*	*	*	*	*	*	*	*
Stage Three /	Third/ Second	AD3202	Natural Resources Accounting	Core	*	*	*	*	*	*	*	*	*	*	*	*
Course Two	Third/ Second	AD3203	Unified accounting system2	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Third/ Second	AD3204	Cost Accounting 2	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Third/ Second	AD3205	Audit and control	Core	*	*	*	*	*	*	*	*	*	*	*	*

	Third/ Second	AD3206	accounting training	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Fourth /First	AD4101	Advanced Cost Accounting in English	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Fourth /First	AD4102	Specialized accounting systems	Core	*	*	*	*	*	*	*	*	*	*	*	*
Stage Four/First Course	Fourth /First	AD4103	International Auditing Standards	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Fourth /First	AD4104	Management Accounting in English 1	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Fourth /First	AD4105	International Accounting	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Fourth /First	AD4106	Scientific research methodology and ethics	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Fourth /Secon d	AD4201	Management Accounting in English 2	Core	*	*	*	*	*	*	*	*	*	*	*	*
Stage Four/Second	Fourth /Secon d	AD4202	Advanced Cost Accounting in English 2	Core	*	*	*	*	*	*	*	*	*	*	*	*
Course	Fourth /Secon d	AD4203	International Financial Reporting Standards	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Fourth /Secon d	AD4204	accounting theory	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Fourth /Secon d	AD4205	accounting information systems	Core	*	*	*	*	*	*	*	*	*	*	*	*

	Fourth /Secon d	AD4206	Graduation research project	Core	*	*	*	*	*	*	*	*	*	*	*	*
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• Please tick the boxes corresponding to the individual learning outcomes of the program that are subject to assessment

المقرر الدراسي للمراحل الثلاثة لقسم المحاسبة

1. Course name Intermediate Accounting 1 2. Course code AD2101 Chapter/Year 3. First course / 2024 4. Date of preparation of this description 2024/11/21 5. Available attendance forms My presence (Number of study hours (total) / Number of units (total 6. hours / 4 units 75 (ne name is mentionedName of the course administrator (if more than o 7. :Name :Dr. Heyder Ghany Wannes AL.Karuwy Email: bus.heyder.wannes@uobabylon.edu.iq 8. Course objectives The primary objective of accounting is to Subject objectives measure the economic operations of d and material different units in a standar The objectives of financial way. accounting are determined according to the user's needs for financial statements and reports, as accounting depends on preparing financial statements with a its primary purpose, and ovide useful information objective is to pr

to all user groups at a lower cost.

9. Teaching and learning strategies

1. **clearly concepts Explaining**: The teacher begins by explaining the basic concepts and principles of intermediate accounting clearly and in a way is easy for the students to understand that.

Strategy

- 2. **applications practical and examples of use Extensive**: The teacher uses examples and practical applications to better explain accounting concepts and principles and to illustrate how they are applied in reality.
- 3. **learning teractiveln**: The teacher encourages students to interact during the lesson by asking questions and encouraging them to participate in discussions and group activities.
- 4. **methods educational multiple of Use**: The teacher uses interactive s, educational videos, and illustrations to clarify complex concepts presentation and make them more clear.
- 5. **learning Cooperative**: The teacher encourages students to work together in groups to solve accounting problems and discuss practical cases, ration and interaction between themwhich enhances coope.
- 6. **Feedback Immediate and Assessment Continuous**: The teacher provides continuous assessment of students' performance and provides immediate feedback to help them improve their understanding and performance e Accountingin Intermediat.
- 7. **discussion critical and Review**: The teacher encourages students to regularly review and critically discuss the material, which helps them enhance their understanding and apply concepts in different contexts.

10. Course structure

Evaluation method	Learning	Name of the unit or	Required learning	tchesWa	The
	method	topic	outcomes		week

In th univer		4	1
classro			
In the universit classroo	-	4	2
In the universit classroo		4	3
In the universit classroo	CONVICO COMPANIOS	4	4
In the universit classroo	and Financial Position	4	5
In the universit classroo		4	6
In the universit classroo	· cottlements	4	7
In the universit classroo	•	4	8
In the universit classroo		4	9
In the universit classroo		4	10
In the universit classroo		4	11

	In the university classroom	Accounting for debtors	4	12
	In the university classroom	Doubtful debts and their accounting treatment	4	13
	In the university classroom	Accounting treatment of provision for doubtful debts	4	14
	In the university classroom	Second monthly exam	4	15
11 Evaluation Co	ro.o			

11. Evaluation Course

. The grade is distributed over 30 monthly exams, 10 daily assessments, and 60 semester exams

12. Learning and teaching resources

	(Required textbooks (methodology if any
Kieso, D. E., Weygandt, J. J., Warfifd, T. D. (2020). Intermediate Accounting IFRS Edition 4Th Edition.	(Main References (Sources
	Recommended supporting books and
	(.references (scientific journals, reports, etc
	Electronic references, websites

13. Course name

Government Accounting 1

14. Course code

AD2102

15. Chapter/Year

First semester 2024 2025

16. Date of preparation of this description

2024/11/21

17. Available attendance forms

Weekly presence

18. Number of study hours (total) / Number of units (total)

45 hours / (3 units)

19. (name is mentioned Name of the course administrator (if more than one

M.M. Amal Fadel Akhobasha Khader Email bus627.ammal.fadel@uobabylon.edu.iq

20. Course objectives

 General objective: By the end of the course, the student will be able to explain the difference between centralization and decentralization in the accounting system.

Subject objectives

- By the end of the course, the student will be able to employ engineering techniques specific to the engineering design processes of engineering systems and devices associated with mining and mineral extraction engineering activities....
- By the end of the course, the student will be able to distinguish between governmental accounting and financial accounting.

21. Teaching and learning strategies

Brainstorming Strategy

Strategy

- Modeling Learning Strategy
- Group Work or Cooperative Learning Strategy

- Discussion Strategy
- Project Strategy
- Problem-Solving or Problem-Based Learning Strategy
- Story Strategy
- Combining Various Strategies

22. Course structure

Evaluation method	Learning	Name of the unit or	Required learning	Watche	The
	method	topic	outcomes	s	week
Oral and written	brainstorm	Introduction to	Understanding	3	1
exam	ing	Government	and		
	strategy	Accounting	comprehension		
Oral and written	Teamwork	Theories of	Understanding	3	2
exam	strategy	government units	and		
			comprehension		
Oral and written	brainstorm	Budgets	Understanding	3	3
exam	ing		and		
	strategy		comprehension		
Oral and written	Discussion	Expenses and	Understanding	3	4
exam	strategy	revenues	and		
			comprehension		
Oral and written	brainstorm	Preparing the	Understanding	3	5
exam	ing	general budget	and		
	strategy		comprehension		
Oral and written	problem-	Public Treasury	Understanding	3	6
exam	solving		and		
	strategy		comprehension		
Oral and written	Teamwork	Central	Understanding	3	7
exam	strategy	Accounting	and		
		System	comprehension		
Oral and written	Teamwork	Decentralized	Understanding	3	8
exam	strategy	accounting	and		
		system	comprehension		
Oral and written	Combining	Public Treasury	Understanding	3	9
exam	different	Exercises	and		
	strategies		comprehension		
Oral and written	Combining	Exam 1	Understanding	3	10
exam	different		and		
	strategies		comprehension		

Oral and written	Combining	Expenses in	Understanding	3	11
exam	different	nt government and			
	strategies	accounting	comprehension		
Oral and written	Teamwork	Processors	Understanding	3	12
exam	strategy		and		
			comprehension		
Oral and written	brainstorm	Processors	Understanding	3	13
exam	ing		and		
	strategy		comprehension		
Oral and written	Combining	Exam 2	Understanding	3	14
exam	different		and		
	strategies		comprehension		

23. Course Evaluation

The grade is distributed out of 100 based on the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written exams, reports, etc.

Daily	Daily exam	viva voce	monthly	a report	Written	the total
preparation			exam		exam	
5	5	5	10	5	70	100

24. nd teaching resourcesLearning a

Required textbooks (methodology if any)	Nothing
Recommended supporting books and references (scientific journals, reports, etc.)	Governmental Accounting by Hassan Salloum
	Fundamentals of Governmental Accounting by
	Asaad Al-Awad and Talal Al-Jajjawi .
Electronic references, websites	Browse the Google network using the desired
	topic key.

25.	Course name				
in En	nglish 1 Accounting				
26.	Course code				
AD2	2103				
27.	Chapter/Year				
2024	/ First course				
28.	Date this description was prepared				
21/1	1/2024				
29.	endance forms availableAtt				
Мур	presence				
30.	(Number of study hours (total) / Number of units (to	otal			
hours	s / 65 units 52				
31.	(If more than one name is mentioned) Course I	Director Name			
	name: .Dr . ezzeldin.hassan kathm zzeldin.hassan@uobabylon.edu.iq				
32.	Course objectives				
The primary objective of accounting is to measure the economic operations of different units in a standard and physical manner. ing are determined according The objectives of financial account to the needs of users for financial data and reports, as accounting depends on preparing financial data for a general purpose, and its primary objective is to provide useful information to all categories . tof users at a lower cos					
33.	Teaching and learning strategies				
	8. It begins by explaining the basic : clearly concepts Explaining concepts and principles of intermediate accounting clearly and in a way .that is easy for students to understand				
	9. Uses : applications racticalp and examples of use Extensive examples and practical applications to better explain accounting .concepts and principles and illustrate how they are applied in reality				

- 10. Encourages students to interact during: learning Interactive ns and encouraging them to participate in the lesson by asking questio .discussions and group activities
- 11. The teacher uses interactive : methods teaching multiple presentations, educational videos, and illustrations to clarify complex .concepts and make them clearer
- 12. The teacher encourages students to : **glearnin Cooperative** work together in groups to solve accounting problems and discuss practical cases, which enhances cooperation and interaction between .them
- 13. The teacher provides continuous: Feedback Immediate erformance and provides immediate feedback assessment of students' p to help them improve their understanding and performance in .Intermediate Accounting
- 14. The teacher encourages : discussion critical and Review s, students to review and critically discuss the material on a regular basi which helps them enhance their understanding and apply concepts in .different contexts

34. Course Structure

Evaluation	Learning	Unit or topic	Required	Watches	The
method	method	name	learning		week
			outcomes		
	University classroom	Conceptual Framework of Financial ntingAccou		4	1
	University classroom	Final accounts and financial statements in commercial companies		4	2

University classroom	Income statement in		4	3
	commercial			
	companies and			
	statement of			
	financial			
	position			
University	Final accounts in		4	4
classroom	service		4	4
	companies			
University	Income		4	5
classroom	Statement and		4	3
	Financial			
	Position			
University	Recording		4	
classroom	_		4	6
	expense and			
	revenue settlements			
University			4	
classroom	Working papers		4	7
	and settlements		_	
niversity U classroom	First monthly		4	8
	exam		_	
University classroom	Cash and Bank		4	9
Classicolii	Accounts			
	Reconciliation			
77.	Statement			
University classroom	Methods of		4	10
Classiconi	preparing a			
	bank			
	reconciliation			
	statement			
University	Cash flow		4	11
classroom	statement and			
	methods of			
	preparation			
University	Accounting for		4	12
classroom	debtors			
University	Doubtful debts		4	13
classroom	and their			
	accounting			
	treatment			
University	Accounting		4	14
classroom	treatment of			
	provision for			
	doubtful debts			
University	Second monthly		4	15
classroom	exam		-	
	•	<u>, </u>		

35. Course Evaluation

. The grade is distributed over 30 monthly tests, 10 daily assessments, and 60 semester tests					
36. Learning and teaching resources					
	Required books				
	(methodology if any)				
.(2020) .Kieso, D.E., Weygandt, J.J., Warvid, T.D Intermediate Accounting, International Financial Reporting . Standards Edition, Fourth Edition (Main References (Sources					
Recommended supportin					
	books and references				
	scientific journals, reports,)				
	(.etc				
	Electronic references and				
	websites				

37. Course name

Computer accounting applications

38. Course code

AD2106

39. Chapter/Year

2024/2023 -semester First

40. Date of preparation of this description

21/11/2024

41. Available attendance forms

My presence

42. (total) Number of study hours (total) / Number of units

2/2

43. (Name of the course administrator (if more than one name is mentioned

.Name: M.IZDIHAR Jassim mohammed

:Email bus.ezdehar.jasim@uobabylon.edu.ja

44. Course objectives

Understanding the basics of accounting

: Consolidating basic accounting concepts and principles.

Proficiency in using accounting software

- : Learn how to use popular accounting software to record and analyze financial data.
- Preparing financial reports: Ability to prepare various financial reports using accounting software.
- Financial data analysis: Use the tools available in accounting programs to analyze financial data and make decisions.
- Applying accounting knowledge in a practical environment: ain practical G experience in using accounting software to solve real accounting problems.
- learning skills-Developing research and self
 The ability to search for information and

vesSubject objecti

develop skills in the field of computer accounting applications independently.

45. Teaching and learning strategies

- Active learning: Encourage students to actively participate through discussions,
 on activities, and problem solving. Active learning helps students hands
 .tterenhance their understanding and remember information be
- Collaborative Learning: Using group work and collaborative projects to enhance learning. Through collaboration, students can share knowledge and develop .communication and leadership skills
- Flipped Classroom ional materials In this strategy, students review educat :
 outside the classroom (such as watching video lectures), and class time is used
 .depth discussion and applied activities-for in
- world challenges or -based learning: Providing students with real-Problem op critical thinking skills and the ability problems to work on, helping them devel .world situations-to deal with real
- directed learning: Encouraging students to set their own learning goals –Self and explore resources to achieve these goals. This type of learning requires .nagement and personal motivationma-high levels of self
- Continuous assessment: Conduct periodic assessments of student progress, whether through tests, research papers, or oral classroom assessments.
 Continuous assessment helps provide feedback that helps in the continuous .ovement of the educational processimpr
- -Use of technology: Integrating technology into education through the use of e
 learning tools, educational platforms, and interactive media, which enhances the
 .urceslearning experience and helps access diverse educational reso
- Differentiated Instruction: Providing educational materials and activities that are appropriate for different levels of students, ensuring that individual differences in .abilities and learning styles are taken into account

46. Course structure

Evaluation method	Learning	Name of the unit or	Required learning	Watches	The
	method	topic	outcomes		ekwe

Strategy

Discussion and oral	Presentati	Net income before	2	1
and written	on and	interest and taxes		
examinations	discussion	calculation		
			<u> </u>	
Discussion and oral	Presentati	Current balance	2	2
and written	on and	account		
examinations	discussion		<u> </u>	
Discussion and oral	Presentati	Accounting items	2	3
and written	on and	(calculation (budget		
examinations	discussion			
on and oral Discussi	Presentati	Trade discount	2	4
and written	on and	account		
examinations	discussion			
Discussion and oral	Presentati	Future Value Function	2	5
and written	on and	(FV)		
examinations	discussion			
Discussion and oral	Presentati	Present Value(PV)	2	6
and written	on and	Function		
examinations	discussion			
Discussion and oral	Presentati	Payment Method	2	7
and written	on and	(PMT)		
examinations	discussion			
Discussion and oral	Presentati	Interest Rate Function	2	8
and written	on and	(RATE)		
examinations	discussion			
scussion and oral Di	Presentati	EFFECT function	2	9
and written	on and			
examinations	discussion			
Discussion and oral	Presentati	January exam	2	10
and written	on and			
examinations	discussion			
Discussion and oral	Presentati	Access databases	2	11
and written	on and			
examinations	discussion			
Discussion and oral	Presentati	e Types of databas	2	12
and written	on and	management systems		
examinations	discussion			
Discussion and oral	Presentati	Database	2	13
and written	on and	Management Systems		
examinations	discussion	Jobs		
Discussion and oral	ntatiPrese	Create a payroll	2	14
and written	on and	accounting database		
examinations	Í.	Ì	1	

Discussion and oral and written examinations	Presentati on and discussion	February exam		2	15
47. Course Evalu	uation				
Grade40 distribution	.finals midterm	s and 50 10 · Daily atten	dance and assessme	nt	
48. Learning and teaching resources					
		Requ	ired Textbooks		
1 Accounting Applications in					
		Aboud - Banking Operations			
			.Barzanji 2018-and Al		
1. Main References					
	- Accounting Applications in Banking Operations .Barzanji 2018-Aboud and Al			ons	
	websites ¿Electronic references				

Course Name:		
General Mathematics 1		
Course Code:		
AD 2108		
Semester/Year:		
First / Second		
Date of Preparation:		
21/11/2024		
Attendance Mode:		
Weekly Attendance		
Total Study Hours / Total Units:		
30 hours / 2 units		
Course Coordinator:		
Rimah.dunbl@uobabyl.edu.iq Nar	ne: Assit. Lect. Rimah Uday Ha	assan
		Course Objectives
As shown below	Course Ob	pjectives

General Objectives:

- . Develop students' intellectual, personal, and professional abilities.
- Acquire basic language skills (listening, speaking, reading, writing) for communication in English.
- Gain necessary language proficiency for different life situations.
- Develop awareness of the importance of English as a means of international communication.
- Enhance language competence for future explanation and presentation of accounting concepts.
- Learn grammar rules to facilitate the transfer of scientific and technological advancements to their nation.

Behavioral Objectives://

- Introduce themselves in English.
- Identify different types of simple and complex sentences in English.
- Distinguish between nominal and verbal sentences.
- Use subject and object pronouns, as well as possessive pronouns, correctly.
- Use legal terminology correctly.
- Employ auxiliary verbs correctly in negation, regular questions, and tag questions.
- Differentiate between correct and incorrect sentences.
- Pronounce words accurately.
- Read and comprehend English-written materials.
- Write a properly structured short paragraph

Teaching and Learning Strategies

- Brainstorming strategy
- Modeling-based learning
- Group work and cooperative learning
- Discussion-based strategy
- Project-based learning

- Problem-solving and problem-based learning

- Storytelling strategy
- A combination of various strategies

Course Structure

Assessment Method	Teaching Strategy	Topic	Learning	Hours	Week
			Outcomes		

Strategy

Oral and written exam	Brainstorming	Single-variable function	Understanding	2	1
Oral and written exam	Group work	Multi-variable function	Understanding	2	2
Oral and written exam	Projects	Practical applications	Understanding	2	3
Oral and written exam	Discussion	Derivatives	Understanding	2	4
Oral and written exam	Storytelling	Relationship of derivatives	Understanding	2	5
Oral and written exam	Problem-solving	Partial derivatives	Understanding	2	6
Oral and written exam	Modeling-based learning	Practical applications	Understanding	2	7
Oral and written exam	Group work	First monthly exam	Understanding	2	8
Oral and written exam	Mixed strategies	Indefinite integration	Understanding	2	9
Oral and written exam	Mixed strategies	Practical applications	Understanding	2	10
Oral and written exam	Mixed strategies	Definite integrals	Understanding	2	11
Oral and written exam	Group work	Practical applications	Understanding	2	12
Oral and written exam	Projects	Matrices	Understanding	2	13
Oral and written exam	Mixed strategies	Matrix operations	Understanding	2	14
Oral and written exam	Mixed strategies	Second monthly exam	Understanding	2	15

Course Assessment

Grade distribution out of 100 based on the tasks assigned to the student, such as daily preparation, daily exams, oral exams, monthly and written exams, reports, etc.

Total	Repor	Written exam	Monthly exam	Oral exam	Daily quiz	Daily preparation
100	5	60	20	5	5	5

Learning and Teaching Resources	
- General Mathematics – Key Features and Application	Required Books
Methods	
- Principles of Mathematics by Dr. Dhafer Hussein	Main References:
Rashid	Main References:
- Principles of Mathematics by Salim Al-Gharabi	
- English-written stories and journals	Recommended Additional Resources:
- Research papers in English	Recommended Additional Resources:
- Books for learning English	
- Google search using relevant topic keywords	Online Resources:

Business Law

2. Course code

AD2105

- 3. Year/Chapter
- First course2024/2025
- 4 .Date of preparation of this description

21\11\2024

5 .Available attendance forms

My presence

6 .(study hours (total) / Number of units (total Number of

2/2

(one name is mentioned Name of the course supervisor (if more than

thename: M.M.ALI abdalkathm HASSAN

Email: bus525.aly.abdalkathm@uobabylon.edu.iq

8 .Course objectives

- Introducing the student to the most important commercial perations carried out by the merchant and the cases in o which a person becomes a merchant
- Regulating commercial relations. Business law aims to establish a legal framework that regulates relations between mmercial individuals and companies in the context of co

 . activities
- Encouraging economic growth The Business Law seeks to provide a positive environment that encourages investment and commercial activity, which contributes to economic .growth
 - Protection: Business law seeks to protect the consumers and ensure the provision of rights of .correct information and quality products

objectives Subject

9 .strategies Teaching and learning

aluation method	Learning	Name of the unit	Required	Watc	The
					ucture
				10 Cou	ırse .
		.are taken into acco			
individual differenc	es between student	s in abilities and learning styl	es		
	-	appropriate for different level			
Differentiated Instruction	ction: Providing edu	cational materials and activiti	es		
	.	.educational resour			
·		ence and helps access diver			
		media, alearning tools-use of			
•	•	logy into education through t			
		ment of the educational proce			
		ent helps provide feedback th			
		progress, whether through te			
of student asset	essments Continuou	s assessment: Conduct perio			
manayemen	it and personal -lea	motivat.			
		rning requires high levels of			
_	•	uraging students to set thei-S thieve these goals. This type			
• r own loorning dire		tions-the ability to deal with r			
or problems to work		evelop critical thinking skills a			
G	· ·	ding students with real-Probl			
	•	ss time is used for inactivitie			
		s watching video lectures), a			
	•	tegy Flipped Classroom : In t			
		and leadership skills knowled			
		olk and collaborative projects			
		ork and collaborative projects	to		
	ding and remember				
• Activo le	earning helps stude	ctivities, and probl-discussion	is, rianus		
☐ Active lear		tudents to actively participate	•	51	rateg

Evaluation method	Learning	Name of the unit	Required	Watc	The
	method	or topic	learning	hes	wee
			outcomes		k

	n:	Lindorstanding the		2 1
Discussion and oral	Presentation	Understanding the law and its		2 1
and written	and	importance Sources		
examinations	discussion	of law		
Diamaian and and	Presentation	Branches of law and	2	2
Discussion and oral and written		division of its rules		2
	and discussion			
examinations		Doumage of Ohlisselies		
Discussion and oral	Presentation	Sources of Obligation Contract Concept	2	3
and written	and	Divisions		
examinations	discussion			
Discussion and oral	Presentation	Pillars of the contract	2	4
and written	and			
examinations	discussion			
n and oral Discussio	Presentation	Contracting	2	5
and written	and	Theories		
examinations	discussion			
Discussion and oral	Presentation	ingle	2	6
and written	and	management		
examinations	discussion			
Discussion and oral	Presentation	First month exam	2	7
and written	nd a			
examinations	discussion			
Discussion and oral	Presentation	concept of law	2	8
and written	and	causes		
examinations	discussion			
Discussion and oral	Presentation	Business	2	9
and written	and			
examinations	discussion			
Discussion and oral	Presentation	merchant The	2	10
and written	and			
examinations	discussion			
Discussion and oral	Presentation	Companies Concept	2	11
and written	and	Economic Importance		
examinations	discussion			
Discussion and oral	ion Presentat	Establishment of	2	12
and written	and	companies. Legislation		
examinations	discussion	on companies		
Discussion and oral	Presentation	companies	2	13
and written	and	incorporation		
examinations	discussion	procedures		
Discussion and oral	ion Presentat	Government	2	14
and written	and	Contracting		
examinations	discussion	Management		
		<u> </u>	<u> </u>	L

Discussion and oral and written examinations	Presentation and discussion	Commercial papers		2	15
	11 Course	Evaluation .			
The grade is distributed over 30 · monthly exams 10 ments, daily assess and 60 .semester exams					
12 Learning and teaching resources .					
		.1 Da Sn Co Str	quired Textbooks ABlocher, Edw vid E. Juras, Pa ith, Steven D (st Managemen ategic Emphas ition	vard J. Sto aul E. (2019) t A	ŕ

المقرر الدراسي للمراحل الثلاثة لقسم المحاسبة المرحلة الثانية الكورس الثاني

49. Course name Intermediate Accounting 2 50. Course code **AD2201** 51. Chapter/Year Second course / 2024 52. Date of preparation of this description 21/11/2024 Available attendance forms 53. My presence (mber of study hours (total) / Number of units (totalNu 54. hours / 4 units 75 (Name of the course administrator (if more than one name is mentioned 55. Name: Dr. Heyder Ghany Wannes AL.Karuwy Email: bus.heyder.wannes@uobabylon.edu.iq 56. Course objectives t objectivesSubjec The aim of the Intermediate Accounting course at the second level is to provide students with the concepts and tools necessary to understand and apply basic accounting principles in a deeper way than in the first level. This aims to dents to analyze and interpret enable stu financial statements more fully and making skills -develop informed decision .in the field of accounting business 57. Teaching and learning strategies Strategy clearly concepts Explaining: The teacher begins by explaining the 1.

asic concepts and principles of intermediate accounting clearly and in a way b that is easy for the students to understand.

- 2. **applications practical and examples of use Extensive**: The teacher ing concepts uses examples and practical applications to better explain account and principles and to illustrate how they are applied in reality.
- 3. **learning Interactive**: The teacher encourages students to interact during the lesson by asking questions and encouraging them to participate in discussions and group activities.
- 4. **methods educational multiple of Use**: The teacher uses interactive presentations, educational videos, and illustrations to clarify complex concepts and make them more clear.
- 5. **learning Cooperative**: The teacher encourages students to work ups to solve accounting problems and discuss practical cases, together in growhich enhances cooperation and interaction between them.
- 6. **Feedback Immediate and Assessment Continuous**: The teacher provides continuous assessment of students' performance and provides e feedback to help them improve their understanding and performance immediat in Intermediate Accounting.
- 7. **discussion critical and Review**: The teacher encourages students to regularly review and critically discuss the material, which helps them enhance tanding and apply concepts in different contextstheir unders.

58. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
	In the university classroom	Accounting for inventory, the concept of inventory in commercial iescompan		4	1

In the	Accounting for	4	2
university	inventory according		
classroom	to the periodic and		
	perpetual inventory		
T 4	system		
In the	Accounting for	4	3
university	inventory according		
classroom	to the periodic and		
	perpetual inventory		
	system		
In the	Methods of	4	4
university		4	4
classroom	evaluating and		
Classiooni	disclosing inventory		
	in financial		
	statements		
In the	Methods of	4	5
university		4	J
classroom	evaluating and		
	disclosing inventory		
	in financial		
	statements		
In the	Accounting for	4	6
university	vestments, financial in	T	U
classroom			
	concept of		
	investments, types of		
	securities		
In the	Accounting for	4	7
university	financial investments,	1	,
classroom	concept of		
	investments, types of		
	securities		
In the	Accounting for	4	8
university	investments in debt		
classroom	securities		
In the	Accounting for	4	9
university	investments in equity	"	,
classroom			
* • • • • • • • • • • • • • • • • • • •	securities		
In the	Evaluation of the	4	10
university	investment portfolio		
classroom	at the end of the		
	period and disclosure		
	thereof in the		
7 4	financial statements		
In the	Fixed assets	4	11
university	accounting, concept		
classroom	of fixed assets, their		
	characteristics		
In the	Fixed assets	1	12
university		4	1.2
classroom	accounting, concept		
Chassiooni	of fixed assets, their		
	characteristics		

	Fixed assets	4	13
classroom	ept accounting, conc		
Chassiooni	of fixed assets, their		
	characteristics		
In the	Fixed assets	4	14
university	accounting, concept		
classroom	of fixed assets, their		
	characteristics		
	Fixed assets	4	15
university	accounting, concept		
classroom	of fixed assets, their		
	cscharacteristi		
59. Course Evaluation			

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

60. Learning and teaching resources

Ross, S.A. , Randolph, W., & Jordan, B.D. (2019).	(ired textbooks (methodology if anyRequ
Fundamentals of Corporate Finance. Twelfth	
Edition .	
Donleavy,G. (2018).An Introduction to Accounting	
Theory.2nd Edition.	
	(Main References (Sources
	ting books and Recommended suppor
	(.references (scientific journals, reports, etc
	Electronic references, websites

Government Accounting 2

62. Course code

AD2202

63. Chapter/Year

2025\2024 - Chapter Two

64. Date of preparation of this description

2024/11/21

65. ailable attendance formsAv

Weekly presence

66. (Number of study hours (total) / Number of units (total

45 hours / (3 units)

67. (Name of the course administrator (if more than one name is mentioned

M.M. Amal Fadel Akhobasha Khader Email bus627.ammal.fadel@uobabylon.edu.iq

68. Course objectives

 General Objective: By the end of the course, the student will be able to explain the difference between centralization and decentralization in the accounting system. They will also be able to understand the difference between governmental accounting and financial accounting.

Subject objectives

- By the end of the course, the student will be able to understand some topics related to governmental accounting, including its definition, concept, importance, and design systems.
 - By the end of the course, the student will be able to distinguish how data is classified in non-profit government departments.
 - By the end of the course, the student will be able to apply some accounting applications and solve accounting exercises.

69. hing and learning strategiesTeac

- Brainstorming Strategy Strategy
- Modeling Learning Strategy
- Group Work or Cooperative Learning Strategy
- Discussion Strategy
- Project Strategy
- Problem-Solving or Problem-Based Learning Strategy
- Story Strategy
- Combining Various Strategies

70. Course structure

Evaluation method	Learning	Name of the unit or	Required learning	Watches	The
	method	topic	outcomes		week
Oral and written exam	brainstorm ing strategy	advance accounts	Understanding and comprehension	3	1
Oral and written exam	Teamwork strategy	Temporary advances and their types	Understanding and comprehension	3	2
Oral and written exam	brainstorm ing strategy	Permanent advances	Understanding and comprehension	3	3
Oral and written exam	Discussion strategy	Credit advance	Understanding and comprehension	3	4
Oral and written exam	brainstorm ing strategy	Trust accounts	Understanding and comprehension	3	5
Oral and written exam	Combining different strategies	Exam 1	Understanding and comprehension	3	6
Oral and written exam	Teamwork strategy	Types of trusts	Understanding and comprehension	3	7
Oral and written exam	Teamwork strategy	Tender implementation methods	Understanding and comprehension	3	8

Oral and written	Combining	Public Tenders	Understanding	3	9
exam	different		and		
	strategies		comprehension		
Oral and written	Combining	Contracting	Understanding	3	10
exam	different	advances	and		
	strategies		comprehension		
Oral and written	Combining	Exam 2	Understanding	3	11
exam	different		and		
	strategies		comprehension		
Oral and written	Teamwork	Final accounts	Understanding	3	12
exam	strategy		and		
			comprehension		
Oral and written	brainstorm	Final accounts	Understanding	3	13
exam	ing		and		
	strategy		comprehension		
Oral and written	Combining	Practical	Understanding	3	14
exam	different	examples	and		
	strategies		comprehension		

71. Course Evaluation

The grade is distributed out of 100 based on the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written exams, reports, etc.

Daily	Daily	viva voce	monthly	a report	Written	the total
preparatio	exam		exam		exam	
n						
5	5	5	10	5	70	100

72. Learning and teaching resources

Required textbooks (methodology if any)	Nothing
Recommended supporting books and references (scientific journals, reports, etc.)	Governmental Accounting by Hassan Salloum
Electronic references, websites	Fundamentals of Governmental Accounting by Asaad Al-Awad and Talal Al-Jajjawi.

	Course name .	73
	(Non-profit unit	ts)
	Course code .	74
	AD220)3
	Chapter/Year .´	75
	Seco	nd
]	Date of preparation of this description .	76
	2025 / /	
	attendance forms Available	77
	اساعه / (3وحدة)	60
(Number of study	, , ,	78
	Weekly attendan	ce
(the course administrator (if more than	one name is mentioned -Name of	79
	سم: م.م مثال كريم كاظم الآيميل: <u>mithalkarim@uobabyion.edu</u>	
	Course objectives	80
1General Objective. By the end of the course, the student will be able to identify the most important types of non-profit organizations, both governmental and .non-governmental 2 Behavioral Objectives By the end of the course, the student will be able to identify the principles and standards that .distinguish non-profit organizations By the end of the course, the student will be able to distinguish the accounting system of non-profit organizations By the end of the course, the student will be able to identify the documentary and bookkeeping .systems of non-profit organizations By the end of the course, the student will be able to identify how to prepare financial statements .and reports in non-profit organizations	Subject objective	/es

Teaching and learning strategies

Strategy

.81

Brainstorming Strategy

Modeling Learning Strategy

Group Work or Cooperative Learning Strategy

Discussion Strategy

Project Strategy

Problem-Solving or Problem-Based Learning Strategy

Story Strategy

Combining Various Strategies

Course structure .82

Evaluation method	Learning	e of the unit or Nam	Required learning	Wa	The
	method	topic	outcomes	tch	wee
				es	k
Oral questions and discussions		The concept and characteristics of non-profit units and the nature of their activity	Understanding and comprehension	3	1
Oral and written exam		Accounting principles for non-profit entities	Understanding and comprehension	3	2
Oral and written exam		Accounting standards for non-profit entities	Understanding and comprehension	3	3
Oral and written exam		Basis of accounting for non-profit units' operations	Understanding and comprehension	3	4

Oral questions and discussions		Structure and elements of the accounting system in	Understanding and comprehension	3	5
		non-profit units			
Oral and written exam		Final accounts and financial statements	Understanding and comprehension	3	6
CAdin		in non-profit units	•		
Oral and written exam		How to prepare financial statement templates	Understanding and comprehension	3	7
Oral questions		Characteristics and	Understanding and	3	8
and discussions		nature of the work of clubs, associations and unions	comprehension	J	U
Oral and written exam		Characteristics and nature of the work of clubs, associations and unions	Understanding and comprehension	3	9
Oral questions and discussions		Its accounting organization and accounting treatments	Understanding and comprehension	3	10
Oral and written exam		Financial statements in clubs, associations and unions	Understanding and comprehension	3	11
Oral questions and discussions		The nature and scope of government hotel activities	Understanding and comprehension	3	12
Oral and written exam		Accounting organization and accounting treatments	Understanding and comprehension	3	13
Oral and written exam		Financial statements in government hotel activity	Understanding and comprehension	3	14
Oral questions and discussions		Financial statements in government hotel activity	Understanding and comprehension	3	15
			Course Evalua	tion	.83
The grade is dis			s assigned to the student, suc nonthly and written exams, i		-
		Lea	rning and teaching resour	ces	.84
Accounting in Non Dakhil - Waad Had Accounting in Non	li	-	(Required textbooks (method	ology i	f any

Hussein Shehata	
Accounting in Non-Profit Units - Dr. Dijla	
Abdul Hussein Sheikh Abdul	
لايو جد	(Main References (Sources
Browse the Google network using the	Recommended supporting books and
desired topic key	(.references (scientific journals, reports, etc
	references, websites

hOperations researc AccountingE

86. Course code

AD2208

87. Chapter/Year

Second course / 2024

88. Date of preparation of this description

2024/11/21

89. Available attendance forms

My presence

90. (Number of study hours (total) / Number of units (total

hours / 39 units 52

91. (course administrator (if more than one name is mentioned Name of the

Name: M.M frass whab shahid

Email: inf990.frass.whab@uobabylon.edu.iq

92. Course objectives

perations The study of accounting or research aims to achieve several main cobjectives, including

Improving Efficiency: Operations .1 research aims to improve the efficiency of accounting systems by analyzing current procedures and processes and identifying .weaknesses

lopment: Helps develop Model Deve .2 new accounting models or improve existing models to meet changing

Subject objectives

.business needs

Decision Making: Provides tools and .3 techniques for analyzing financial data, helping management make informed .ndecisions based on accurate informatio Reducing costs: By improving processes, costs associated with accounting operations can be reduced and .profitability increased

5

93. Teaching and learning strategies

1. **lessons interactive Using**: Lessons can be delivered using hods such as discussions, group discussions, and interactive interactive met exercises, to increase student engagement and motivate them to think critically and apply concepts.

Strategy

- 2. **examples world-real of Use**: Practical examples and applications ounting operations research can be providedacc related to the subject of through class lessons, which helps students understand how to apply accounting concepts.
- 3. **cases practical Solving:** Specific case studies and practical problems rations research for to the solutions provided by accounting ope related which enables students to apply theoretical concepts , industries can be used in solving practical problems.
- 4. **workshops and visits Field**: Field visits can be organized to facilities n to organizing interactive operating in specific natural industries, in additio workshops to teach accounting concepts related to these industries.

5. **learning based-Problem**: Specific accounting problems related to natural accounting sources can be provided for students to solve, which king skills and application of concepts to realityenhances critical thin.

94. Course structure

Evaluation method	Learning	Name of the unit	Required	Watches	The
	method	or topic	learning		week
			outcomes		
	My presence	Linear Programming : Legal Form and Standard Form		3	1
	My presence	Binary opposite) model)		3	2
	My presence	Solve the problem in binary way		3	3
	My presence	Allocation Model: Formulating the Mathematical Approach to Allocation		3	4
	My presence	Solve the model by complete counting .method		3	5
	My presence	ve the model Sol in Hungarian way		3	6
	My presence	Monthly exam			7
	My presence	Transportation problem solved using northwest corner method		3	8
	My presence	Solution using least cost method		3	9
	My presence	Solution using Vogel's method		3	10

	My presence	Business Networks Preparing Network Diagram	: a		3	11
	My presence	Critical solution	path		3	12
	My presence	PERT solution	n		3	13
	My presence	Theory : Car !Advantage	r or		3	14
	My presence	Second exan	1			15
95. Course Evaluation						
. istributed over 30 monthly exar	ns, 10 daily as	sessments, and	d 60 s	emester examsTh	ne grade is	d
96. Learning and teaching	g resources					
			Reco	mmended suppo	rting books	and
			refere	ences (scientific	journals,	
			(.rep	orts, etc		
			Elect	tronic references	, websites	

blic FinancePu

2. Course code

AD2207

3. Chapter/Year

/ Second course 2024

4. Date of preparation of this description

21\11\2024

5 .Available attendance forms

6. (Number of study hours (total) / Number of units (total

7. the course supervisor (if more than one name is Name of (mentioned

Name: Dr. Hiba saad abdui-jabar Email_:hibasaad269@gmail.com

8. Course objectives

• Cognitive objectives

1- gulation of It includes the analysis and re

.the use of public funds

And manage it efficiently

2Ensuring the provision of the necessary – funds to finance various government .activities

Program Skill Objectives

1- Achieving a balance between public spending and revenues, and enhancing ransparency and accountability in the t .management of public financial resources

2- term goals of the -Achieving the long institution. Financial management contributes to drawing the roadmap necessary for institutions to achieve their xpanding their future goals, such as e activities into new geographical areas or .expanding their investments

Subject objectives

9. Teaching and	d learning st	rategies			
					Strategy
10 Course struct	ure .				
Evaluation method	Learning method	Name of the unit opicor t	Required learning outcomes	Watches	The week
	My presence	Scope of Public Finance: The nature of public needs and the nethod of atisfying them. Public needs and private needs			2 the first
	My presence	Distinguishing petween public private and inance. Elements of public finance		;	the second
	My presence	Distinguishing between public and private finance. Elements of public finance		:	2 the third
	My presence	General budget. Development - of the concept of public finance: public .expenditures General revenues		,	2 Fourth
	My presence	Fiscal Policy Functional Concept of Fiscal Policy. Neutral and Compensating Fiscal			2 Fifth

3.5	D. 1.11.		0:-41-
My	Public Expenditure:	2	Sixth
presence	The Nature of		
	Public		
	Expenditure		
	The .		
	Meaning of Public		
	e and Expenditur		
	.Its Elements		
My	Public	2	Seventh
presence	expenditure		
presence	Public -limits. expenditure		
	images.		
My	First exam	2	The eighth
presence			
	Гће	2	Ninth
My	henomenon of		Tunch
presence	ncreasing		
	bublic		
	expenditures. The economic		
	effects of public		
	.endituresexp		
My	Public revenues:	2	tenth
presence	General -		
presence	economic Public -surplus.		
	revenue images		
My	Public loans,	2	eleventh
presence	their types	_	
-	and nature Economic effects		twelfth
My	of loans	2	twentn
presence			
My	ic revenues: Pub	2	thirteenth
presence	General - economic		
	Public -surplus.		
	.revenue images		
My	General budget	2	fourteenth
presence	rules		
My	Second exam	2	fifteenth
presence			
11 Course Evaluation .			
	41-1 40-1	11:60	
The grade is distributed over 30 more		iy assessments, anddai60 .se	emester exams
12 Learning and teaching re	sources .		
Public Finance Book: A Study	of Public (F	Required textbooks (method	ology if any
(Economics (Mr. Abd	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	,	3, ,
,		Main References (Resources	3
		Recommended books and	
		izecommended pooks and	supporting

references (scientific journals،
) ، Reports
Electronic reference, websites

97.	Course name			
2 Eng	glish Accounting in			
98.	Course code			
AD2	2209			
99.	Chapter/Year			
2024	I / Second course			
100.	Date this description was prepared			
21/1	1/2024			
101.	vailableAttendance forms a			
	(Number of study hours (total) / Number of units (total			
	s / 65 units 52 (If more than one name is mentioned) Course Director Name			
Emai	ne :ahmedhassan.almaamory il: <u>ahmedha.almaamory@uobabylon.edu.iq</u> Course objectives			
The Intermediate Accounting Level 2 course aims to provide students with the concepts and tools necessary to understand and apply basic accounting principles more deeply than Level aims to enable students to analyze and interpret This .1 financial statements more comprehensively and develop making skills in the field of accounting -informed decision . business				
	Teaching and learning strategies			
		Strategy		
basic concepts and principles of intermediate accounting clearly and in a way .that is easy for the students to understand				
9. The teacher : applications practical and examples of use Extensive				
	cations to better explain accounting concepts uses examples and practical applied			
	cations to better explain accounting concepts uses examples and practical appli .and principles and illustrate how to apply them in reality			

during the lesson by asking questions and encouraging them to participate in .sions and group activities discus

- 11. The teacher uses interactive : methods teaching multiple presentations, educational videos, and illustrations to clarify complex concepts .and make them clearer
- 12. The teacher encourages students to work: **learning Cooperative** ther in groups to solve accounting problems and discuss practical cases, toge .which enhances cooperation and interaction between them
- 13. The teacher provides continuous assessment of : **Feedback Immediate**Ip them improve students' performance and provides immediate feedback to he

 .their understanding and performance in Intermediate Accounting
- 14. The teacher encourages students to : **discussion critical and Review** review and critically discuss the material on a regular basis, which helps them .and apply concepts in different contexts enhance their understanding

106. Course Structure

Evaluation	Learning method	Unit or topic name	Required	Watches	The
method			learning		week
			outcomes		
	In the university roomclass	Inventory accounting, concept of inventory in commercial companies		4	1
	university the classroom	Accounting for inventory according to the periodic and perpetual inventory system		4	2
	In the university classroom	For periodic and continuous inventory system		4	3
	In the university classroom	Methods of inventory valuation and inancial disclosure in f statements		4	4
	In the university	Methods of inventory		4	5

classroom	valuation and		
	disclosure in financial		
	statements		
ity In the univers	Accounting for	4	6
classroom	financial investments,		
	concept of investments,		
	types of securities		
In the university	Accounting for	4	7
classroom	financial investments,	*	
	concept of investments,		
	types of securities		
In the university	Accounting for	4	8
classroom	investments in debt		U
	securities		
In the university	Accounting for	4	9
classroom	investments in		
	iessecurit		
In the university	Evaluation of the	4	10
classroom	investment portfolio at		
	the end of the period		
	and its disclosure in the		
	financial statements		
In the university	Fixed assets accounting,	4	11
classroom	fixed assets concept,		
	their characteristics		
In the university	Fixed assets accounting,	4	12
classroom	fixed assets concept,	*	
	their characteristics		
In the university	Fixed assets accounting,	4	13
classroom	fixed assets concept,		
	their characteristics		
In the university	ts accounting, Fixed asse	4	14
classroom	fixed assets concept,		
	their characteristics		
In the university	Fixed assets accounting,	4	15
classroom	fixed assets concept,	1	13
	their characteristics		

107. Course Evaluation

ng to the tasks assigned to the student such as daily The grade is distributed out of 100 accordi .preparation, daily, oral, monthly and written tests, reports, etc

108. Learning and teaching resources

Ross, S. A., Randolph, W., & Jordan, P. D. (2019).	(Required books (methodology if any
of Corporate Finance. Twelfth Fundamentals	()
. Edition	
Dunleavy, J. (2018). Introduction to Accounting	
.Theory. Second Edition	

(Main References (Sources
Recommended supporting books and
(.references (scientific journals, reports, etc
itesElectronic references and webs

المقرر الدراسي للمراحل الثلاثة لقسم المحاسبة المرحلة الثالثة المرحلة الثالثة الكورس الاولى

109. Course name	
Cost accounting	
110. Course code	
AD3101	
111. Chapter/Year	
First course / 2024	
112. Date of preparation of this description	
21/11/2024	
113. msAvailable attendance for	
My presence 114. (Number of study hours (total) / Number	er of units (total
units 52 / hours 65	or units (total
115. (Name of the course administrator (if more than one name is mentioned
thename :Dr.jasim Mohammed Hussein	_
Email: bus.jasim.mohammed@uobabylon. 116. Course objectives	edu.iq
-	
of cost accounting Objectives	Subject objectives
Calculate the cost of production-	
Providing the administration with the -	
necessary information for the purposes of	
.performing its various functions	
duct Determining the unit cost of the pro	
helps in the pricing process and in	
determining the cost of inventory, and from	
there we arrive at what the company's	
. are profits	
117. Teaching and learning strategies	
	Strategy

118. Course stru	cture				
Evaluation method	Learning	e of the unit or Nam	Required learning	Watches	The
	method	topic	outcomes		week
	In the university classroom	Cost accounting approach		4	1
	In the university classroom	Cost Concepts and Classification		4	2
	In the university classroom	Cost elements and methods of classification		4	3
	In the university classroom	Material cost control and accounting		4	4
	In the university classroom	Material cost control and accounting		4	5
	In the university classroom	Material cost control and accounting		4	6
	In the university classroom	trol Material cost con and accounting		4	7
	In the university classroom	Control and accounting of work costs		4	8
	In the university classroom	Control and accounting of work costs		4	9
	In the university classroom	Control and accounting of work costs		4	10
	In the university classroom	Control and accounting of work costs		4	11

In the university classroom	Accounting for the cost of services	4	12	
In the university classroom	Accounting for the cost of services	4	13	
In the university classroom	Accounting for the t of servicescos	4	14	
In the university classroom	Accounting for the cost of services	4	15	
119. Course Evaluation				
. The grade is distributed over 30 monthly exams, 10 daily assessments, and 60 semester exams 120. ourcesLearning and teaching res				

120. Garces Ecarring and teaching res	
Kawaz-Cost Accounting Dr. Salah Mahdi Al	(Required textbooks (methodology if any
Cost Accounting	(Main References (Sources
Charles T. Horngren	
	Recommended supporting books and
	(.references (scientific journals, reports, etc
	nces, websitesElectronic refere

	Course name .12
	Establishment accountin
	Course code .122
	Course code .12.
	AD3100
	Chapter/Year .123
	First course / 2024
D	ate of preparation of this description .124
	2024/11/2
	Available attendance forms .12:
	My presence
(units (total Number	er of study hours (total) / Number of .12
	3
(Name of the course administrator (if n	nore than one name is mentioned .12
:Name :ahmedhassan.almaamory Email: ahmedha.almaamory@uobabylon.ed	Lu.iq Course objectives .128
Determine the impact of financial technical operations (banks, insurance assets, etc.) of or losses at the end of each period. choices Determine the financial position of financial institutions at the end of each period. Provide ciaries (employees, personal data to benefi employees, managers, customers) in a timely .manner	vesSubject objec
	Teaching and learning strategies .129
	Strateg

Course structure .130

Evaluation method	Learning	Name of the unit or	Required learning	Watches	The
	method	topic	outcomes		week
		in Banking Accounting Introduction to the nature of banking and its types activity Banks		3	1
		Treasury Department Local and Foreign) (Currency		3	2
		Debit and Credit Current Accounts Department		3	3
		Fixed Deposits and Savings Department		3	4
		Commercial Papers Department (Bills of Exchange and (Discounted Transfers		3	5
		Department of internal transfers, external transfers, travelers' networks bills and		3	6
		Documentary Credits Department		3	7
		Letters of Guarantee Department		3	8
		irst monthly exam F with exam questions solved		3	9
		Regulatory Final settlements injuries in banks		3	10
		Accounting in insurance companies The nature of -insurance companies the accounting Insurance system in companies		3	11

Accounting s for treatment expenses and revenues of insurance operations. Examples Accounting treatments for investments and reserves in insurance companies Fiduciary settlements and final accounts of insurance companies Second monthly exam questions with exam solved Course Evaluation .131 . The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab . The author is Professor Dr. Saud Jaid , thank you (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc references , websites					
expenses and revenues of insurance operations. Examples Accounting treatments for investments and reserves in insurance companies Fiduciary settlements and final accounts of insurance companies Second monthly exam questions with exam solved Course Evaluation .131 . The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab . The author is Professor Dr. Saud Jaid , thank you (Required textbooks (methodology if any .10 daily assessments) (.10 daily		_		3	12
revenues of insurance operations. Examples Accounting treatments for investments and reserves in insurance companies Fiduciary settlements and final accounts of insurance companies Second monthly exam questions with exam solved Course Evaluation .131 . The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab . The author is Professor Dr. Saud Jaid , thank you (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc					
operations. Examples Accounting treatments investments and reserves in insurance companies Fiduciary settlements and final accounts of insurance companies Second monthly exam questions with exam solved Course Evaluation .131 . The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab . The author is Professor Dr. Saud Jaid , thank you (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc					
Accounting treatments for investments and reserves in insurance companies Fiduciary settlements and final accounts of insurance companies Second monthly exam questions with exam solved Course Evaluation .131 . The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab . The author is Professor Dr. Saud Jaid , thank you (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc					
treatments for investments and reserves in insurance companies Fiduciary settlements and final accounts of insurance companies Second monthly exam questions with exam solved Course Evaluation .131 . The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab . The author is Professor Dr. Saud Jaid , thank you (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc				_	
investments and reserves in insurance companies Fiduciary settlements and final accounts of insurance companies Second monthly exam questions with exam solved Course Evaluation .131 . The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab . The author is Professor Dr. Saud Jaid , thank you (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc		•		3	13
reserves in insurance companies Fiduciary settlements and final accounts of insurance companies Second monthly exam questions with exam solved Course Evaluation .131 . The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab .The author is Professor Dr. Saud Jaid , thank you (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc		for			
Companies 3 14 14 14 14 15 15 15 15					
Fiduciary settlements and final accounts of insurance companies Second monthly exam questions with exam solved Course Evaluation .131 . The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab . The author is Professor Dr. Saud Jaid , thank you (Required textbooks (methodology if any) (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc	reserves in insu	urance			
and final accounts of insurance companies Second monthly exam questions with exam solved Course Evaluation .131 The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab .The author is Professor Dr. Saud Jaid , thank you (Required textbooks (methodology if any .Main References (Sources Recommended supporting books andreferences (scientific journals, reports, etc	com	panies			
insurance companies Second monthly exam questions with exam solved Course Evaluation .131 The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab The author is Professor Dr. Saud Jaid , thank you (Required textbooks (methodology if any (Main References (Sources) Recommended supporting books and (.references (scientific journals, reports, etc)	Fiduciary settle	ments		3	14
Second monthly exam questions with exam solved Course Evaluation .131 The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab .The author is Professor Dr. Saud Jaid , thank you (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc	and final accou	nts of			
course Evaluation .131 The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab The author is Professor Dr. Saud Jaid , thank you (Main References (Sources) Recommended supporting books and (.references (scientific journals, reports, etc)	insurance com	panies			
Course Evaluation .131 The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab The author is Professor Dr. Saud Jaid , thank you (Main References (Sources) Recommended supporting books and (.references (scientific journals, reports, etc)	Second monthly	exam		3	15
. The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab . The author is Professor Dr. Saud Jaid , thank you (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc	questions with	exam			
. The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams Learning and teaching resources .132 ic) Accounting International (in English) And Arab .The author is Professor Dr. Saud Jaid , thank you (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc		solved			
ic) Accounting International (in English) And Arab .The author is Professor Dr. Saud Jaid , thank you (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc)			Course I	Evaluation	.131
ic) Accounting International (in English) And Arab .The author is Professor Dr. Saud Jaid , thank you (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc)	. The grade is distributed over 30 monthly exam	ns , 10 da	aily assessments, and	60 semester	rexams
.The author is Professor Dr. Saud Jaid , thank you (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc					
.The author is Professor Dr. Saud Jaid , thank you (Main References (Sources Recommended supporting books and (.references (scientific journals, reports, etc	ic) Accounting International (in English) And Arab (Required textbooks (methodology)			methodolog	v if anv
Recommended supporting books and (.references (scientific journals, reports, etc	(1.040.00.00.00.00.00.00.00.00.00.00.00.00				<i>y</i> ay
(.references (scientific journals, reports, etc	(Main References (Sources	
+ ' '	Recommended supporting boo		ks and		
references , websites		(.references (scientific journals, reports, et		orts, etc	
			ret	ferences, w	ebsites

Financial Statement Analysis

2. code Course

AD3105

3. Chapter/Year

/ First course 2024

4 . Date of preparation of this description

21\11\2024

5. Available attendance forms

My presence

6.(total) Number of units / (total) study hours Number of

39 / Hour 52 units

7. is if more than one name) Name of the course supervisor

mentioned

Name: M.M frass whab shahid

Email: inf990.frass.whab@uobabylon.edu.iq

8 . Course objectives

Assessing the financial situation of various establishments; Through the role of the accountant responsible for implementing a set of duties that include analyzing profits and losses, following up on administrative decisions, and contributing to the preparation of financial statements, financial statement analysis is defined as the process that contributes to implementing a review of all financial statements belonging to the establishments, such as the balance sheet, which contributes to understanding the organization's financial situation and providing assistance in making effective decisions. Another definition of financial statement analysis is to audit and examine the financial data of an entity. Which contributes to its evaluation and determination of its ability to implement its financial obligations.

objectives Subject

9 . strategies ing and learningTeach

he teacher can provide comprehensive theoretical providing essons on the concepts of financial statement analysis, integrated

Strategy

: with theoretical lessons

apital analysis, capital analysis, .Focus on basic concepts such as profitability ratios .etc

Practical: Practical Cases Solution practical Applications

cases and practical applications of financial statement analysis from real companies can be provided. This gives students the opportunity world situations and understand –tical concepts to realto apply theore

Real work .how they are applied in business environments

- Group discussions can : workshops and discussions Group

 Finance, .be organized on specific issues related to list analysis among of ideas hich promotes critical thinking and exchangew students. Workshops can also be held to discuss practical Exchange of experiences between students .applications
- Students can: Research reports and Presentation Offers

 Analyze financial ons on specific topics inprepare presentati statements and present them to the class. Students may also be Research research on specific topics and present to conduct assigned .reports related to financial analysis.

Evaluation methods

: Internet via Interactive Learning

To provide .Online learning platforms and digital teaching aids can be used interactive educational materials on financial statement analysis, including .Internet educational videos and group discussions via

10 Course structure .					
Evaluation method	earning	lame of the unit	Required learning	Watche	he
	method	or topic	outcomes	s	week
	My present	Ce Overview of Financial Statement Analysis: Introduction to Financial Analysis: Types of Financial Analysis - Components of- Financial Analysis. Financial Statements - Basis of Analysis: Business Activities - Financial Statements Reflect Business Activities - Additional Information.		3	the first
	My presence	Financial Statement Analysis Preview: Analysis Tools - Valuation Models Analysis in an Efficient Market Financial Reporting and Analysis: Reporting Environment- Statutory Finance		3	he second

Corporate Accounting

2 . Course code

AD3102

3. Chapter/Year

Chapter One- 2024

4. Date of preparation of this description

2024

5. Available attendance forms

My presence

6. study hours Number of ((total) Number of units / (total

5 / 4

7. Name of the person

(if more than one name is mentioned) name course

the name:Dr.ABDILMAHDI Abdikhusein idan

Email: Mahhusin@uobabylon.edu.iq

8 .Course objectives

- Understanding Laws and governmental The study of :Regulations e students accounting aims to provid with a deep understanding of the laws and regulations governing the management of public funds and the financial reporting of government .entities
- Developing accounting skills:
 The objectives include developing ta accounting skills and financial da analysis skills to ensure accuracy and .transparency in financial reporting

objectives Subject

- Resource Planning: A large part
 of government accounting revolves
 around resource planning and
 of budgets preparation. Annual
 .government agencies
- Financial Performance
 in this field aims study The : ngMonitori
 to provide graduates with the skills
 to monitor necessary

100	
133. Course name	
accounting Tax	
134. Course code	
AD3104	
135. Chapter/Year	
First course / 2024	
136. Date of preparation of this description	
21/11/2024	
137. ilable attendance formsAva	
My presence	
138. (Number of study hours (total) / Number of units	(total
3/3	. ,
139. (Name of the course administrator (if more th	ian one name is mentioned
140. Course objectives	
. tax returns .Product prices including getting the final result at the end The right financial decision is made by tracking the net profit of the company, thus making the right decision about reaching .accuracy w taxes related to the tax amount as well as any Revie . accounts or calculations	
141. Teaching and learning strategies	
	Strategy

Evaluation method	Learning	Name of the unit or	Required learning	Watches	The
	method	topic	outcomes		week
		The concept of tax, its		2	1
		objectives, rules, legal			
		basis, types and tax			
		,In Iraq structure			
		taxes are divided			
		according to their			
		.price and type			
		Tax evasion, its		2	2
		causes, methods of			
		treatment, tax			
		avoidance and double			
		And its types taxation			
		tax The concept of		2	3
		accounting and the			
		components of the			
		tax system			
		Different concepts of		2	4
		income and the			
		concept of tax income			
		in Iraqi tax legislation			
		And the sources of			
		income on which tax			
		is imposed			
		Tax scope and tax		2	5
		year			
		issions and Perm		2	6
		exemptions			
		income and taxable		2	7
		taxable event			_
		Expenses that must		2	8
) be deducted			
		losses) and discounts			
		and how to treat			
		The .them taxably			
		monthly exam first			
		with the solution to			
		.the exam questions			

	First monthly ear questions was solved		2	9
	Real estate tax	1	2	10
	Tax audit procedures		2	11
	on plots Tax		2	12
	Tax audit procedures		2	13
	payroll tax		2	14
	Second mor exam with exar questions solve	m	2	15
143. Course Evalua	ation			
. er 30 monthly exams,	10 daily assessments, and 60 se	emester examsThe grade is	distributed ov	
144. Learning and	teaching resources			
Tax Accounting by Dr. F	ouad Tawfiq Yassin	(Required textbooks (me	ethodology if a	ny
		(Main References (Sour	ces	
		Recommended supporting	g books and	
		(.scientific journals, repo	orts, etc) refer	ences
		Electronic references, w	ebsites	

(Unified accounting system 1)

2. code Course

AD3103

3. Year /Chapter

((First course / 2024))

4. description was prepared Date this

21/11/2024

5. forms Available attendance

(Weekly attendance)

6. (Number of study hours (total) / Number of units (total

.(hours / (3 units 60

7. if more than one name is) Name of the course administrator (dmentione

Name: Prof. Dr. Mohammedmhisan abdulreda

Email: mohammed.abdulreda@uobabylon.edu.iq

8. objectives Course

As shown below

Subject objectives

// General objective

e basic knowledge of the unified accounting system, hav The student will be able to explain its importance, assumptions, and the accounting principles and foundations that have been adopted, in addition to identifying its features, characteristics, and .scope of application

// bjectivesBehavioral o

1- introduce the student to the accounts and the The student will be able to classification of the accounting guide and introduce him to how to process the entries for the accounts of the unified accounting system

2- epare for work in economic units in the pr The student will be able to accounting department or the finance department

Strategy

9. Teaching and learning strategies

- Brainstorming strategy
- Modeling learning strategy
- Teamwork or cooperative learning strategy
- Discussion strategy
- ategyProject Str
- based learning-solving strategy or problem-problem
- Story Strategy
- Combining different strategies

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Exams of all kinds -1 Feedback from students -2 Method of expression-3 with faces Learning matrix-4 Reports and studies -5	Method of -1 giving lectures Student -2 groups -3 Workshops Reports -4 and studies	Introduction to the unified accounting system, accounting assumptions, principles and foundations	Understanding and ensioncompreh	3	1
Exams of all kinds -1 rom studentsFeedback f -2	Method of - giving lectures Student -2 groups -3 Workshops Reports -4 . and studies	Features, characteristics and scope of application	Understanding and comprehension	3	2
Exams of all kinds -1 Feedback from students -2	Method of -1 giving	Accounting Guide	Understanding and	3	3

	lectures Student -2 groups		comprehension		
Exams of all kinds -1 Feedback from students -2	Method - 1 of giving lectures Student -2 groups	Accounting guide explanation	Understanding and comprehension	3	4
Exams of all kinds -1 Feedback from students -2	Method of - giving lectures Student -2 groups	Accounting treatment of asset account	Understanding and comprehension	3	5
Exams of all kinds -1 Feedback from students -2	Method - 1 of giving lectures Student -2 groups	Accounting treatment of asset account	Understanding and comprehension	3	6
Exams of all kinds -1 Feedback from students -2	Method - 1 of giving lectures ent Stud-2 groups	Accounting treatment of asset account	Understanding and comprehension	3	7
Exams of all kinds -1 Feedback from students -2	Method - 1 of giving lectures Student -2 groups	Accounting treatment of asset account	Understanding and comprehension	3	8
Exams of all kinds -1 Feedback from students -2	Method - 1 of giving lectures Student -2 groups	Accounting treatment for liabilities	Understanding and ehensioncompr	3	9
Exams of all kinds -1 Feedback from students -2	Method - 1 of giving lectures Student -2 oupsgr	Accounting treatment for liabilities	Understanding and comprehension	3	10
Exams of all kinds -1 Feedback from students -2	Method - 1 of giving lectures Student -2	Accounting treatment for liabilities	Understanding and comprehension	3	11

	groups				
Exams of all kinds -1 Feedback from students -2	Method - 1 of giving lectures Student -2 groups	Accounting treatment of uses account	Understanding and ioncomprehens	3	12
Exams of all kinds -1 Feedback from students -2	Method - 1 of giving lectures Student -2 psgrou	Accounting treatment of uses account	Understanding and comprehension	3	13
Exams of all kinds -1 Feedback from students -2	Method - 1 of giving lectures Student -2 groups	Accounting treatment of uses account	Understanding and comprehension	3	14
Exams of all kinds -1 Feedback from students -2	Method - 1 of giving lectures Student -2 groups	Accounting ment of treat uses account	brainstorming	3	15

11. Course Evaluation

The grade is distributed out of 100 according to the tasks assigned to the l, monthly and written exams, student, such as daily preparation, daily, ora reports, etc

Total	Written	а	Monthly	viva voce	Daily	Daily
Total	exam	report	exam	viva voce	exam	preparation
100	70	5	10	5	5	5

12. Learning and teaching resources

nothing	Required textbooks
g	(methodology if any)
• stem Book issued by the Federal Financial Sy Supervision Bureau	(Main References (Sources
• Unified accounting system, Saud Jaid, thank you	
. nothing	Recommended supporting

	books and references
	scientific journals, reports,)
	(.etc
twork using the required topic Browse the Google ne	Electronic references,
.key	websites

المقرر الدراسي للمراحل الثلاثة لقسم المحاسبة المرحلة الثالثة المرحلة الثالثة الكورس الثاني

145. Course name	
Cost accounting	
146. Course code	
AD3204	
147. Chapter/Year	
Second course / 2024	
148. Date of preparation of this description	
21/11/2024	
149. Available attendance forms	
My presence	
150. (Number of study hours (total) / Number	er of units (total
hours / 52 units 65 151. (Name of the course administrator (if more than one name is mentioned
,	
thename :Dr.jasim Mohammed Hussein Email : bus.jasim.mohammed@uobabylon.	edu.ig
152. Course objectives	•
of cost accounting Objectives	Subject objectives
Calculate the cost of production-	
Providing the administration with the -	
necessary information for the purposes of	
.performing its various functions	
nit cost of the product Determining the u	
helps in the pricing process and in	
determining the cost of inventory, and from	
there we arrive at what the company's	
. are profits	
153. Teaching and learning strategies	
	Strategy

54. Course stru	ıcture				
valuation method	Learning	Name of the unit or	arning Required le	Watches	The
	method	topic	outcomes		week
	In the university classroom	Production order costs		4	1
	In the university classroom	Production order costs		4	2
	In the university classroom	Production order costs		4	3
	In the university classroom	Production order costs		4	4
	In the university classroom	Production order costs		4	5
	In the university classroom	Stage costing system		4	6
	In the university classroom	Stage costing system		4	7
	In the university classroom	Stage costing system		4	8
	In the university classroom	Stage Costing System / Damage Handling		4	9
	In the university classroom	Stage Costing System / Damage Handling		4	10
	In the university classroom	Stage Costing System / Loss and Addition		4	11
	In the university classroom	Stage Costing System / Loss and Addition		4	12
	In the university	Methods of determining and		4	13

cl	lassroom	collecting costs					
ur	n the niversity lassroom	Methods of determining and collecting costs		4	14		
In the university classroom Methods of termining and de collecting costs 4 15							
155. Course Evaluation							
. The grade is distributed over 30 monthly exams, 10 daily assessments, and 60 semester exams							

156. Learning and teaching resources

Kawaz-counting Dr. Salah Mahdi AlCost Ac	(Required textbooks (methodology if any
Cost Accounting	(Main References (Sources
Charles T. Horngren	
	Recommended supporting books and
	(.references (scientific journals, reports, etc
	Electronic references, websites

rcesNatural accounting sou 158. Course code AD3202 159. Chapter/Year 2025-Second course / 2024 160. Date of preparation of this description 21/11/2024 161. Available attendance forms My presence 162. (Number of study hours (total) / Number of units (total hours / 3 units 45 163. (e administrator (if more than one name is mentionedName of the cours Name :Dr. Heyder Ghany Wannes AL.Karuwy Email: bus.heyder.wannes@uobabylon.edu.iq 164. Course objectives ach students how to It usually aims to te estimate, analyze and document natural resources such as oil. Its objectives also include understanding the impact of the use of these resources on the environment and the economy, and raising awareness of nd the importance of conserving a					
AD3202 159. Chapter/Year 2025-Second course / 2024 160. Date of preparation of this description 21/11/2024 161. Available attendance forms My presence 162. (Number of study hours (total) / Number of units (total) hours / 3 units 45 163. (e administrator (if more than one name is mentionedName of the cours) Name: Dr. Heyder Ghany Wannes AL.Karuwy Email: bus.heyder.wannes@uobabylon.edu.iq 164. Course objectives ach students how to It usually aims to te estimate, analyze and document natural resources such as oil. Its objectives also include understanding the impact of the use of these resources on the environment and the economy, and raising awareness of nd the importance of conserving a					
AD3202 159. Chapter/Year 2025-Second course / 2024 160. Date of preparation of this description 21/11/2024 161. Available attendance forms My presence 162. (Number of study hours (total) / Number of units (total hours / 3 units 45 163. (e administrator (if more than one name is mentionedName of the cours Name :Dr. Heyder Ghany Wannes AL.Karuwy Email: bus.heyder.wannes@uobabylon.edu.iq 164. Course objectives ach students how to It usually aims to te estimate, analyze and document natural resources such as oil. Its objectives also include understanding the impact of the use of these resources on the environment and the economy, and raising awareness of nd the importance of conserving a					
2025–Second course / 2024 160. Date of preparation of this description 21/11/2024 161. Available attendance forms My presence 162. (Number of study hours (total) / Number of units (total) hours / 3 units 45 163. (e administrator (if more than one name is mentionedName of the cours) Name:Dr. Heyder Ghany Wannes AL.Karuwy Email: bus.heyder.wannes@uobabylon.edu.iq 164. Course objectives ach students how to it usually aims to te estimate, analyze and document natural resources such as oil. Its objectives also include understanding the impact of the use of these resources on the environment and the economy, and raising awareness of nd the importance of conserving a					
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160. Date of preparation of this description 21/11/2024 161. Available attendance forms My presence 162. (Number of study hours (total) / Number of units (total) hours / 3 units 45 163. (e administrator (if more than one name is mentionedName of the cours) Name :Dr. Heyder Ghany Wannes AL.Karuwy Email: bus.heyder.wannes@uobabylon.edu.iq 164. Course objectives ach students how to it usually aims to te estimate, analyze and document natural resources such as oil. Its objectives also include understanding the impact of the use of these resources on the environment and the economy, and raising awareness of nd the importance of conserving a					
21/11/2024 161. Available attendance forms My presence 162. (Number of study hours (total) / Number of units (total hours / 3 units 45 163. (e administrator (if more than one name is mentionedName of the cours Name :Dr. Heyder Ghany Wannes AL.Karuwy Email: bus.heyder.wannes@uobabylon.edu.iq 164. Course objectives ach students how to It usually aims to te estimate, analyze and document natural resources such as oil. Its objectives also include understanding the impact of the use of these resources on the environment and the economy, and raising awareness of nd the importance of conserving a					
My presence 162. (Number of study hours (total) / Number of units (total hours / 3 units 45 163. (e administrator (if more than one name is mentionedName of the cours Name: Dr. Heyder Ghany Wannes AL.Karuwy Email: bus.heyder.wannes@uobabylon.edu.iq 164. Course objectives ach students how to It usually aims to te estimate, analyze and document natural resources such as oil. Its objectives also include understanding the impact of the use of these resources on the environment and the economy, and raising awareness of nd the importance of conserving a					
My presence 162. (Number of study hours (total) / Number of units (total) hours / 3 units 45 163. (e administrator (if more than one name is mentionedName of the cours) Name:Dr. Heyder Ghany Wannes AL.Karuwy Email: bus.heyder.wannes@uobabylon.edu.iq 164. Course objectives ach students how to It usually aims to te estimate, analyze and document natural resources such as oil. Its objectives also include understanding the impact of the use of these resources on the environment and the economy, and raising awareness of nd the importance of conserving a					
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hours / 3 units 45 163. (e administrator (if more than one name is mentionedName of the cours Name :Dr. Heyder Ghany Wannes AL.Karuwy Email: bus.heyder.wannes@uobabylon.edu.iq 164. Course objectives ach students how to It usually aims to te estimate, analyze and document natural resources such as oil. Its objectives also include understanding the impact of the use of these resources on the environment and the economy, and raising awareness of nd the importance of conserving a					
163. (e administrator (if more than one name is mentionedName of the cours Name:Dr. Heyder Ghany Wannes AL.Karuwy Email: bus.heyder.wannes@uobabylon.edu.iq 164. Course objectives ach students how to It usually aims to te estimate, analyze and document natural resources such as oil. Its objectives also include understanding the impact of the use of these resources on the environment and the economy, and raising awareness of nd the importance of conserving a					
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Email: bus.heyder.wannes@uobabylon.edu.iq 164. Course objectives ach students how to It usually aims to te estimate, analyze and document natural resources such as oil. Its objectives also include understanding the impact of the use of these resources on the environment and the economy, and raising awareness of nd the importance of conserving a					
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include understanding the impact of the use of these resources on the environment and the economy, and raising awareness of nd the importance of conserving a					
use of these resources on the environment and the economy, and raising awareness of nd the importance of conserving a					
and the economy, and raising awareness of nd the importance of conserving a					
nd the importance of conserving a					
.managing these resources sustainably					
165. Teaching and learning strategies					
6. lessons interactive Using : Lessons can be delivered using interactive Strateg					
methods such as discussions, group discussions, and interactive exercises, to					
ement and motivate them to think critically and apply increase student engag					
concepts.					
7. examples world-real of Use : Practical examples and applications					

related to natural resource accounting can be provided through classroom oncepts are applied in lessons, helping students understand how accounting c natural industry contexts.

- 8. **cases practical Solving**: Specific case studies and practical problems related to natural accounting sources can be used, enabling students to apply theoretical concepts in solving practical problems.
- 9. **workshops and visits IdFie**: Field visits can be organized to facilities operating in specific natural industries, in addition to organizing interactive workshops to teach accounting concepts related to these industries.
- 10. **learning based-Problem**: ounting problems related to Specific acc natural accounting sources can be provided for students to solve, which enhances critical thinking skills and application of concepts to reality.

Evaluation method	Learning	or Name of the unit	Required learning	Watches	The
	method	topic	outcomes		week
	My presence	Characteristics of extractive industries activity and the nature of oil accounting		3	1
	My presence	Expenses for accounting treatment of the research and exploration phase capital expenditure) Research and (thodme Exploration, International Financial Reporting Standard for Extractive Industries IFRS6		3	2
	My presence	Revenue Expenditure Method Successful Efforts Method		3	3
	My presence	Methods for calculating		3	4

	-amortization for non racts (the prepared cont method of the cost and duration of each contract separately) Insert the method for calculating -amortization for non prepared contracts (the method of a certain (percentage of the total		
My presence	Closing accounts of unprepared contracts upon assignment,) transfer to productive (contracts, upon sale	3	5
My presence	Closing of unprepared contract accounts in case of calculation of amortization on a percentage basis	3	6
My	Monthly exam		7
My presence	Drilling and g stageprospectin	3	8
My presence	Production stage, accounting treatment of the production stage recognition of) revenues and (expenses	3	9
My presence	Methods of calculating the depletion of producing wells (fully developed contracts and partially (contracts developed	3	10
My presence	Depreciation of equipment and fixed assets	3	11
My presence	Final accounts of oil companies Accounting for oil in Iraq accounting treatments) under the unified (accounting system	3	12
My presence	Final accounts of oil ompanies Accounting c for oil in Iraq accounting treatments)	3	13

		(accounting syste				
presence My Final accounts of companies Accounting treatment of the companies of companies accounting treatment of the companies accounts of the companies accounting treatment of the companies acco			Iraq Iraq nents) nified		3	14
My cond examSe						15
presence						
167. Course EvaluationThe grade is distributed over 30 monthly exams, 10 da			ly asse:	ssments, and 60 seme	ster exams	
168. Learning and teaching resources						
Specialized Accounting Systems Book / Dr. Ghaban-mer AlTha				ired textbooks (metho	odology if a	ny
Specialized Accounting Systems Book, Dr. Akeili-Abbas Fadhel Al			(Main References (Sources			
			Recommended supporting books and			
			(.references (scientific journals, reports, etc			s, etc
				Electronic references, websites		

nancial AccountingAdvanced Fi

2. Course code

AD3201

3. Chapter/Year

SecondCourse -2024/2025

4 .Date of preparation of this description

21\11\2024

5 .Available attendance forms

My presence

6. (total) Number of units / (total) Number of study hours

5/4

7. if more than one name is mentioned) Name of the course supervisor

the name:Dr.ABDILMAHDI Abdikhusein idan

Email: Mahhusin@uobabylon.edu.iq

8 .Course objectives

- Developing accounting skills: students with the knowledge Providing and skills necessary to perform basic accounting operations, such as preparing financial statements and .recording financial transactions
- Understanding the accounting system: Providing a deep understanding of the accounting em and the financial laws and syst standards that govern the practice of .accounting in companies
- Financial Statement Analysis:
 Teach students how to use financial

objectives Subject

statements to analyze a company's performance and make financial . decisions . Strategy

 al Reporting: Enable Financi students to prepare financial reports and evaluate the monitor necessary to company's performance and provide .stakeholders to information

9 .and learning strategies Teaching

- dents to real accounting Based Learning: Exposing stu-Problem scenarios and challenges faced by accountants in companies. This approach helps students apply theoretical knowledge in practical .situations
- Simulations and educational games: Use accounting software and mes to help students understand accounting interactive educational ga
 decisions processes and the impact of financial
- Group Projects: Encourage group work to analyze financial statements or prepare financial reports. This can help enhance teamwork .and leadership skills
- to teach students life corporate case studies—es: Use realStudi Case
 how to deal with complex financial situations, enhancing their
 .understanding of accounting and financial dynamics in businesses
- ntsInviting professional accounta: Hospitality lectures Seminars and to share their practical experiences, providing and business experts
 .life experiences—an opportunity to learn from real with students

Strategy

nternship: Providing opportunities for internship within companies or	
dents to gain practical experience in a financial institutions to enable st	
.world environment-real	
onduct periodic tests to measure : Tests Continuous Assessment	
tudents' understanding of accounting concepts and provide immediate	
ormancefeedback to help them continuously improve their perf	
se of Technology: Utilizing technological tools such as advanced	
ccounting software and financial systems to teach students how to	
.handle financial data effectively	

10 Course .

structure

Evaluation	Learning	unit Name of the	Required	Watches	The
method	method	or topic	learning		week
			outcomes		
Discussion	Presentation	Business		5	1
and oral and	and	combination			
written	discussion	concept			
examinations					
Discussion	Presentation	for Accounting		5	2
and oral and	and	asset acquisition			
written	discussion				
examinations					
Discussion	Presentation	Accounting for		5	3
and oral and	and	stock acquisition1			
written	discussion				
examinations					
Discussion	Presentation	Accounting for		5	4
and oral and	and	acquisition			
written	discussion	sStock2			
examinations					
Discussion	Presentation	Concept of		5	5
and oral and	and	operating			
written	discussion	segments and			
examinations		reporting			
Discussion	Presentation	The concept of		5	6
and oral and	and	branches and their			
written	discussion	types			
examinations					

Discussion	Presentation	Accounting for	5	7
and oral and	and	branch		
written	discussion	-operations		
examinations		central method		
Discussion	Presentation	Accounting for	5	8
and oral and	and	business		
written	discussion	-Branches		
examinations		ralized Decent		
		Method		
Discussion	Presentation	Reconciliation of	5	9
and oral and	and	current accounts		
written	discussion			
examinations				
Discussion	Presentation	Revenue	5	10
and oral and	and	concept and		
written	discussion	recognition		
examinations				
Discussion	Presentation	The concept of	5	11
and oral and	and	consignment		
written	discussion	goods		
examinations				
Discussion	Presentation	Problems of	5	12
and oral and	and	recognizing		
written	discussion	installment sales		
examinations				

13. rse nameCou

(Unified Accounting System 2)

14. code Course

AD3203

15. Year /Chapter

((Second course / 2024))

16. description was prepared Date this

2024 / 11 /21

17. forms Available attendance

(Weekly attendance)

18. (s (totalNumber of study hours (total) / Number of unit

.(hours / (3 units 60

19. if more than one) Name of the course administrator (name is mentioned

Name: Prof. Dr. Mohammedmhisan abdulreda

Email:mohammed.abdulreda@uobabylon.edu.iq

20. objectives Course

As shown below

Subject objectives

// objective General

basic knowledge of the unified accounting have a The student will be able to Applied examples) .system through an explanation of the accounting treatments help To . for resource accounts and monitoring production and service centers (ulating and collecting data in a manner that serves the accountant's in tab and requirements that the mechanisms requirements, in addition to providing on financial the administration up of those responsible in-serve the follow economic heT .transactions related to the fund

// Behavioral objectives

3- identify the accounts and the classification of The student will be able to

the accounting guide and his definition of how to process the entries of the accounts of the unified accounting system

4- prepare for work in economic units in the ble to The student will be a accounting department or the finance department

21. Teaching and learning strategies

- Brainstorming strategy
- Modeling learning strategy
- Teamwork or cooperative learning strategy
- Discussion strategy
- oject StrategyPr
- based learning-solving strategy or problem-problem
- Story Strategy
- Combining different strategies

Strategy

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Oral and written exam	Method of - 1 giving lectures Student -2 groups	Accounting treatments for resource accounts	Understanding d an comprehension	3	1
Oral and written exam	Teamwork . strategy	Accounting treatments for resource accounts	Understanding and comprehension	3	2
Oral and written exam	Method of - 1 giving lectures Student -2 groups	Accounting treatments for resource accounts	Understanding and comprehension	3	3
Oral and written exam	Method of - giving lectures ent Stud-2 groups	Financial statements and final accounts	Understanding and comprehension	3	4

	T	1	T	1	1
Oral and written exam	Method of - 1 giving lectures Student -2 groups	Financial statements and final accounts	Understanding and comprehension	3	5
Oral and written exam	Method of - 1 giving lectures Student -2 groups	Financial statements and final accounts	Understanding and comprehension	3	6
Oral and written exam	Modeling learning strategy	Documentary group And the notebook of the system Unified Accountant	Understanding and comprehension	3	7
Oral and written exam	. strategy	. Trial balance	Understanding and ncomprehensio	3	8
Oral and written exam	Combining different strategies	Costs in the system Unified Accountant	Understanding and comprehension	3	9
Oral and written exam	Combining different strategies	Costs in the system Unified Accountant	Understanding and comprehension	3	10
Oral and written exam	Combining different strategies	Costs in the system Unified Accountant	Understanding and comprehension	3	11
Oral and written exam	Method of - 1 giving lectures Student -2 groups	Planning budgets in Unified ting Accoun System	Understanding and comprehension	3	12
Oral and written exam	Method of - 1 giving lectures Student -2 groups	Planning budgets in Unified accounting system	Understanding and comprehension	3	13
Oral and written exam	Combining different strategies	Extinction rate table Fixed assets	Understanding nd a comprehension	3	14
written exam Oral and	Combining different strategies	Automation of the accounting system Unified on the calculator	Understanding and comprehension	3	15

	Electronic		

23. Course Evaluation

The grade is distributed out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written .exams, reports, etc

	Total	Written	а	Monthly	viva voce	Daily	Daily
		exam	ortrep	exam	viva vocc	exam	preparation
	100	70	5	10	5	5	5

24. Learning and teaching resources

nothing	Required textbooks (methodology if any)
 System Book issued by the Federal Financial Supervision Bureau nk Unified accounting system, Saud Jaid, tha you 	(Main References (Sources
Nothing	Recommended supporting books and references scientific journals, reports,) (.etc
Browse the Google network using the required .topic key	Electronic references, websites

	Course name						
	ol and audit						
1 /0.	Course code						
AD32	205						
171.	rChapter/Yea	a					
Secor	nd course / 2	024					
172.	Date of prep	aration of thi	s description				
21/11	/2024						
173.	Available att	tendance forn	ns				
	(Number of	study hours (total) / Numbe	er of un	its (total		
	(I valified of)	study Hours (iotary / intiliiot	or un	iii (ioiai		
3/3 1 75	(Name of th	ne course ac	dministrator (if more	than one name	is mention	ned
Emai	MN.IZDIHA l <u>bus.ezdeha</u> Course obje	ar.jasim@uo	ohammed <u>babylon.edu.:</u>	iq			
Emai 176. ontrol The anterna	l <u>bus.ezdeha</u>	ar.jasim@uo ctives o achieve the u h is to preserve control extends	ultimate goal, e public fund s throughout		objectives		
Emai 176. control . The a nterna	Course objections of which and auditing auditing and auditing auditi	ar.jasim@uo ctives o achieve the u h is to preserve control extends leges and insti	ultimate goal, e public fund s throughout		objectives		
Emai 176. ontrol . The a nterna the ur	Course object and auditing to activity of which all auditing and chiversity, its col	ar.jasim@uo ctives o achieve the u h is to preserve control extends leges and insti	ultimate goal, e public fund s throughout		objectives	Str	ategy
Emai 176. ontrol . The anterna the ur 177.	Course object and auditing to activity of which all auditing and chiversity, its col	ctives o achieve the understands control extends leges and instituted learning str	ultimate goal, e public fund s throughout		objectives	Str	ategy

method	topic	outcomes		week
	A historical		3	1
	introduction to the			
	development of the			
	concept of auditing,			
	its objectives, types,			
	and its role in serving			
	.establishments			
	generally accepted		3	2
	auditing standards			
	Definition of errors		3	3
	nd fraud, a			
	identification of their			
	types, the auditor's			
	position on errors and			
	the type of			
	responsibility			
	Auditor's preliminary		3	4
	procedures and			
	planning for the audit			
	process			
	Auditor's working		3	5
	papers			
	Audit program		3	6
	auditing, Evidence in		3	7
	factors affecting its			
	efficiency and			
	sufficiency, types of			
	evidence and			
	technical means			
	Evidence in auditing,		3	8
	factors affecting its			
	efficiency and			
	sufficiency , types of			
	evidence and			
	technical means			
	Defining the concept		3	9
	nal control of inter			
	and the elements of			
	internal control			
	Types of internal		3	10
	control, its means and			
	means of examining			
	internal control			
	Types of internal		3	11

	T	T			1	ı
		control, its mear				
		means of exan	•			
		internal o	ontrol			
		Internal auditi	ng, its		3	12
		cept, type	es, con			
		internal au	_			
		standard				
		· · · · · · · · · · · · · · · · · · ·	edures			
		Auditor's	report		3	13
		Auditor's	report		3	14
		Second sen			3	15
		exam and solution				
		chapter que	estions			
179. Course Evalu	uation					
. ssments, and 60 seme	ster examsThe	grade is distribute	d over 3	0 monthly exams, 10	daily asse	
180. Learning and	teaching res	sources				
Accounting Internation		-	(Requi	red textbooks (metho	odology if a	ny
.The author is Professo	or Dr. Saud Jaio	d , thank you				
			(Main	References (Sources	5	
			rting bo	ooks and Recommen	ded suppo	
			(.refer	ences (scientific jour	nals, reports	s, etc
			Electro	onic references, webs	sites	
			1			

المقرر الدراسي للمراحل الثلاثة لقسم المحاسبة المرحلة الرابعة الكورس الاول

181. Course name		
Advanced Cost Accounting		
182. Course code		
AD4101		
183. Year/Chapter		
First course / 2024		
184. Date of preparation of this description		
21/4/2024		
185. Available attendance forms		
My presence		
186. (Number of study hours (total) / Number	er of units (total	
units 4 / hours 60		
187. (one name is mentioned Name of the	ne course administrator (if mo	re than
Name: Dr.Aqdas Hussein hadi		
Email: bus.aqdas.hussein@uobabylon.edu.iq		
188. Course objectives		
Its main objective is to provide detailed	Subject objectives	
ion making, cost control and information for decis		
.performance evaluation		
Importance in Business Management: Cost		
accounting is important in estimation planning,		
Profitability. It .pricing strategies and analysis helps management make informed decisions that		
.he organization's goalsare in line with t		
189. Teaching and learning strategies		
		Strategy

Evaluation method	Learning	Name of the unit or	Required learning	Watches	The
	method	topic	outcomes		week
	My presence	Fixed budget		4	1
	My presence	budget Flexible		4	2
	My presence	Flexible budget		4	3
	My presence	Standard costs		4	4
	My presence	:Standard costs Direct materials Direct wages		4	5
	My presence	:Standard costs Deviation analysis		4	6
	My presence	Exercises on deviations		4	7
	My presence	Flexible budgeting and control of indirect costs		4	8
	My presence	Variance analysis of indirect costs		4	9
	My presence	Indirect Cost Variance Exercises Analysis		4	10
	My presence	Costing: Standard Accounting Procedures Partial plan method - prehensive plan Com - method		4	11
	My presence	Accounting procedures for cost elements Accounting - procedures for direct materials		4	12

	My presence	Accounting - procedures for d wages Accounting - procedures for d costs cost included Sta h the cost of the process	lirect andard		4	13
	My presence	Accounting for procedures regulating deviation	tions		4	14
	My presence	Accounting Standard Procedures Exercing Cost Estimation	dard cises		4	15
. daily assessments, and		exams 10 The gra	de is dis	stributed over 30 mor	nthly exa	ms
192. Learning and	teaching res	sources				
Cost accounting Kawaz-Advanced Dr. Salah Mahdi Al			(Requi	ired textbooks (meth	odology i	f any
Cost Accounting			(Main References (Sources			
Charles T. Horngren						
			ng boo	ks and Recommend	ed suppo	rti
			(.refer	ences (scientific jou	rnals, rep	orts, etc
			Electronic references, websites			

193. Course name

Management Accounting E 1

194. Course code

AD4104

195. Chapter/Year

2025/2024 - Chapter Two

196. Date of preparation of this description

2024/11/21

197. vailable attendance formsA

My presence

198. (Number of study hours (total) / Number of units (total

5 / 4

199. (Name of the course administrator (if more than one name is mentioned

.the name: Dr Atheer Ali abdalkathm Email: bsc.atheer.ali@uobabylon.edu.ig

200. Course objectives

- Understanding Organizational
 Processes: Providing a deep understanding of organizational structures and business activities in .organizations
- Providing :Providing information accurate and understandable information to management for strategic .and tactical decision making
- Performance Improvement: Help improve organizational performance and .achieve company goals
- Cost Analysis: Understand, estimate management to and improve costs

Subject objectives

- .reduce costs and increase efficiency
- Management Direction: Assist management in directing activities and operations towards achieving specified .objectives
- Strategy Development: Contribute to the development of business strategies,
 .d expansiongrowth an
- Improving the quality of decisions:
 Providing leaders with the data and information they need to make better .decisions
- Promote transparency and accountability: Providing accurate financial information contributes to promoting transparency and .accountability
- Achieving competitive excellence: helping the organization achieve a competitive advantage in the .market

201. Teaching and learning strategies

- Interactive Learning: Encourage students to participate in class discussions and
 ive workshops where they can discuss concepts and apply them to realinteract
 .world scenarios
- life –Use of case studies: Introducing case studies that address real management and financial challenges faced by management accountants, to apply theoretical knowledge in the helping students understand how .workplace
- Simulation: Employing simulation software and tools that allow students to .simulate accounting processes and make decisions based on financial data
- gh projects that Group Projects: Promote collaboration among students throu require analysis of financial data and preparation of reports that support

Strategy

- .management decisions
- based learning: Assigning students tasks that require analyzing –Task
 .management problems and proposing solutions based on financial analysis
- based learning: setting clear goals for what students should achieve –Outcome
 at the end of each learning unit, helping them focus and achieve the desired
 .outcomes
- Practical tests: Conduct tests that require students to apply theoretical ical scenarios to ensure their understanding and ability to knowledge in pract .use the information effectively
- Integrating Technology: Using technological tools and advanced accounting software to help students learn how to handle and analyze financial data .efficiently
- tinuous feedback: Providing ongoing feedback on student performance, Con allowing for continuous improvements and adjustment of learning and teaching .methods as needed
- Developing critical and analytical skills: Focus on developing the ability to cally and think strategically, which are vital skills for the analyze criti .management accountant

Evaluation method	Learning	Name of the unit or	Required learning	Watches	The
	method	topic	outcomes		week
Discussion and oral	Presentati	Operating budget		5	1
and written	on and				
examinations	ondiscussi				
Discussion and oral	Presentati	- Sales budget		5	2
and written	on and	- Production budget			
examinations	discussion	Inventory budget			
Discussion and oral	Presentati	Marketing budget		5	3
itten and wr	on and				
examinations	discussion				
Discussion and oral	Presentati	Administrative		5	4
and written	on and	budget			
examinations	discussion				
Discussion and oral	Presentati	income statement		5	5
and written	on and	balance			
examinations					

Discussion and oral and written examinations Presentati and on discussion		discussion			
and written examinations Discussion and oral and written examinations Discussion and oral nad written examinations Discussion and oral and written examinations Discussion and oral ex	Discussion and oral		Balance sheet	5	6
Discussion and oral and written examinations Discussion and oral n and writte examinations Discussion and oral and written examinations Discussion and oral e	and written	and on			
and written examinations Discussion and oral nand written examinations Discussion and oral and written examinati	examinations	discussion			
examinations discussion Discussion and oral nand writte examinations Discussion and oral and written examination	Discussion and oral	Presentati	Capital budgeting	5	7
Discussion and oral nand written examinations Discussion and oral and written examinations Discussion and oral a		on and			
n and writte examinations on and discussion Discussion and oral and written examinations Discussion and oral and	examinations	discussion			
examinations discussion Discussion and oral and written examinations Application to Responsibility accounting examinations Application to Responsibility Discussion and oral and written examinations Application to Responsibility Responsibility Application to Responsibility Responsibility Application to Responsibility		Presentati	of Evaluation	5	8
Discussion and oral and written examinations Discussion and oral an		on and	investment projects		
and written examinations Discussion and oral and written examinatio	examinations	discussion			
examinations discussion Discussion and oral and written examinations Discussion and oral and discussion Discussion and oral and written examinations Discussion and oral and discussion Discussion and oral and written examinations Discussion and oral and discussion Discussion and oral and written examinations Discussion and oral and discussion Discussion and oral and written examinations Discussion and oral and discussion Discussion and oral and oral and oral and discussion Discussion and oral and		Presentati	_	5	9
Discussion and oral and written examinations Application to Responsibility on and discussion Application to Responsibility on and written examinations Application to Responsibility on and Accounting Application to Responsibility Accounting Application to Responsibility Accounting Application to Responsibility		on and	budgeting		
and written examinations Discussion and oral and written examinations Application to Responsibility Discussion and oral and written examinations Application to Responsibility Discussion and oral and written examinations Application to Responsibility Discussion and oral and written examinations Application to Responsibility Discussion and oral and written examinations Application to Responsibility	examinations	discussion			
Discussion and oral and written examinations Discussion and oral and written examinations Presentati on and discussion		Presentati	Risks and returns	5	10
Discussion and oral and written examinations Application to Responsibility		on and			
and written examinations Discussion and oral and written examinations Application to and written examinations al Discussion and or and written examinations al Discussion and or and written examinations Application to Responsibility	examinations	discussion			
examinations Discussion and oral and written examinations Discussion and oral examinations Discussion and oral and written examinations Discussion and oral examinations Di		Presentati		5	11
Discussion and oral and written examinations Application to Responsibility Application to Responsibility Application to Responsibility Accounting		on and	etingCapital Budg		
and written examinations Discussion and oral and written examinations Discussion and oral examinations Discussion and oral and written examinations Discussion and oral and written examinations Discussion and oral examinations Discussion and oral examinations Discussion and oral examinations Application to responsibility on and examinations Application to Responsibility Application to Responsibility Application to Responsibility Application to Responsibility Accounting	examinations	discussion			
examinations Discussion and oral and written examinations Discussion and oral and discussion Discussion and oral and written examinations Discussion and oral and written examinations al Discussion and or and discussion Application to Responsibility and written examinations Application to Responsibility Accounting components Application to Responsibility Accounting components		Presentati	_	5	12
Discussion and oral and written examinations Discussion and oral examinations Discussion and oral and written examinations Discussion and oral examinations Discussion and oral examinations Discussion and oral examinations On and discussion Application to Responsibility On and examination Application to Responsibility On and Examination Accounting the second or Responsibility On and Examination or Responsibility		on and	accounting		
and written examinations Discussion and oral and written examinations Discussion and oral examinations Discussion and oral examinations al Discussion and or and written on and discussion Application to Responsibility On and Responsibility On and Accounting Components Application to Responsibility On and Accounting	examinations	discussion			
examinations Oil and discussion Discussion and oral and written on and examinations al Discussion and or and written on and written on and discussion Application to Responsibility on and written on and Accounting Application to Responsibility Accounting		Presentati		5	13
Discussion and oral and written on and discussion al Discussion and or and written on and discussion al Discussion and or and written on and or and		on and	objectives accounting		
and written on and discussion al Discussion and or and written on and or and written on and or and written on and or and or and written on and or an	examinations	discussion			
examinations discussion components al Discussion and or and written on and on and on and on and on the components of th		Presentati	_	5	14
al Discussion and or Presentati Application to and written on and Responsibility		on and	C		
and written on and Responsibility Accounting		discussion	components		
overwing tions		Presentati		5	15
examinations discussion Accounting		on and	_		
discussion	examinations	discussion	Accounting		

203. Course Evaluation

.The grade is distributed over 30 monthly exams , 10 daily assessments, and 60 semester exams

204. Learning and teaching resources

2. Blocher, Edward J. Stout,
David E. Juras, Paul E.
Smith, Steven D (2019)
Cost Management A

Strategic Emphasis, Eighth Edition 2. Main References 1. Datar, Srikant M. & Rajan, Madhav V. (2021) Horngren's Cost Accounting: A managerial emphasis, Seventeenth Edition Global Edition, © Pearson Education Limited 2021
, , ,
<u> </u>
Education Limited 2021
2 Hilton, Ronald W. & Platt, David E. (2020) Managerial Accounting: Creating Value in a Dynamic Business Environment, Twelfth Edition, Published by McGraw-Hill Education, 2 Penn Plaza, New York, NY 10121. Copyright © 2020 by McGraw- Hill.
ting books and Recommended suppor
(references (financial reports
Electronic references , websites (company
(websites

205. Course name

International Accounting

206. Course code

AD4103

207. Chapter/Year

First course / 2024

208. Date of preparation of this description

21/11/2024

209. ailable attendance formsAv

Weekly presence

210. (Number of study hours (total) / Number of units (total

30 hours / (2 units)

211. (Name of the course administrator (if more than one name is mentioned

M.M. Amal Fadel Akhobasha Khader Email bus627.ammal.fadel@uobabylon.edu.iq

212. Course objectives

General objective: At the end of the course, the student will be able to develop his/her ability to understand the subject, solve exercises related to international accounting, and assign the student some group activities and assignments.

Subject objectives

- By the end of the course, the student will be able to understand the nature and concept of international accounting.
- By the end of the course, the student will be able to distinguish the reasons for differences in accounting systems.
- By the end of the course, the student will be able to classify international accounting, accounting harmonization, and international accounting

organizations.

Strategy

213. Teaching and learning strategies

- Brainstorming Strategy
- Modeling Learning Strategy
- Group Work or Cooperative Learning Strategy
- Discussion Strategy
- Project Strategy
- Problem-Solving or Problem-Based Learning Strategy
- Story Strategy
- Combining Various Strategies

Evaluation	Learning	me of the Na	Required	Watche	The
method	method	unit or topic	learning	S	week
			outcomes		
Oral and written	brainstorming	The concept of	Understanding	2	1
exam	strategy	international	and		
CAUIII		accounting	comprehension		
Oral and written	Teamwork	International	Understanding	2	2
exam	strategy	Accounting	and		
CAUIII		Classifications	comprehension		
		Harmonization			
		Accounting			
		Coordination			
Oral and written	brainstorming	multinational	Understanding	2	3
exam	strategy	companies	and		
			comprehension		
Oral and written	Discussion	Investment	Understanding	2	4
exam	strategy	accounting	and		
			comprehension		
Oral and written	brainstorming	Exam 1	Understanding	2	5
exam	strategy		and		
V			comprehension		
Oral and written	problem-	Lists prepared	Understanding	2	6
exam	solving	in foreign	and		
	strategy	currency	comprehension		
Oral and written	Teamwork	Exercises on	Understanding	2	7
exam	strategy	lists prepared	and		
CAum		in foreign	comprehension		

		currency			
Oral and written	Teamwork	Exercises on	Understanding	2	8
exam	strategy	lists prepared	and		
CAUIII		in foreign	comprehension		
		currency			
Oral and written	Combining	International	Understanding	2	9
exam	different	Accounting	and		
CAUIII	strategies	Conformity	comprehension		
Oral and written	Combining	Exam 2	Understanding	2	10
exam	different		and		
CAUIII	strategies		comprehension		
Oral and written	Combining	Financial	Understanding	2	11
exam	different	reports and	and		
CAUIII	strategies	price changes	comprehension		
Oral and written	Teamwork	Forward	Understanding	2	12
exam	strategy	exchange	and		
		contracts	comprehension		
Oral and written	brainstorming	Exercises on	Understanding	2	13
exam	strategy	changes in	and		
CAUIII		exchange rates	comprehension		
		in forward			
		exchange			
		contracts,			
		import and			
		export			
Oral and written	Combining	Exercises on	Understanding	2	14
exam	different	changes in	and		
	strategies	exchange rates	comprehension		
		in forward			
		exchange			
		contracts,			
		import and			
		export			

215. Course Evaluation

The grade is distributed out of 100 based on the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written exams, reports, etc.

Daily	Daily exam	viva voce	monthly	a report	Written	the total
preparation			exam		exam	
5	5	5	10	5	70	100

216. Learning and teaching resources

Required textbooks (methodology if any)	Nothing
Recommended supporting books and references (scientific journals, reports, etc.)	International Accounting (Dr. Hussein Jassim Falah, Dr. Saad Salman Awad)
Electronic references, websites	

21	7	'	Co	urse	nar	ne
		•	$\overline{}$	4.00		

International Auditing Standards

218. Course code

AD4103

219. Chapter/Yea	r							
First course / 2024								
220. Date of prep	220. Date of preparation of this description							
2024/11/21								
221. msAvailable	attendance for	or						
My presence								
222. (Number of s	study hours (t	total)/Numbe	r of uni	ts (total				
3/3								
223. (Name of the	ne course ad	lministrator (if	more	than one name is	s mentior	ned		
the name:Dr.ABDI Email : Mahhusin(1					
224. objectives Co	ourse							
control and auditing to which is to preserve p internal auditing and o .the university, its col	ublic funds. The control extends	e activity of throughout	Subject o	bjectives				
225. giesTeaching	g and learning	g strate						
					Stra	ategy		
226. Course structure								
Evaluation method	Learning	Name of the uni	it or	Required learning	Watches	The		
	method topic outcomes week							
		Introduc Intern Standards on A	ational		3	1		

		-Responsibiliti	es 299 200		3	2
		399-ning 30			3	3
		-Internal Contr	rol 400 499		3	4
		599-Eviden			3	5
		First month	exam		3	6
		Benefit from the 699-of others 60			3	7
		Auditing Sta			3	8
		Defining the co of internal co and the element trolinternal con	ncept ontrol		3	9
		Standa	rd 700		3	10
		Internal Audit (Guides		3	11
		Second month	exam		3	12
		Internal Audit (Guides		3	13
		Internal Audit (Guides		3	14
		Second seme exam and solution chapter que	ons to		3	15
227. Course Evalu	uation					
. ed over 30 monthly ex	xams , 10 daily	assessments, and	60 seme	ester examsThe grade	is distribut	
228. Learning and	teaching res	sources				
The accountant Internation. The author is Professe	, ,	•	(Requ	ired textbooks (metho	odology if a	ny
	5 5aaa jale	.,	(ain R	eferences (SourcesM	<u> </u>	
			Recom	mended supporting b	ooks and	
			(.refer	ences (scientific joui	nals, report	s, etc
			referer	nces , websites		

1. Course name

Scientific research methods and ethics

2. Course code

AD 4105

3 . Chapter/Year

/ eFirst cours 2024

4 .Date of preparation of this description

21\11\2024

5. Available attendance forms

My presence

6.(total) Number of units / ((total) Number of study hours

2 / Hour 30 units

7. name is mentioned if more than one) Name of the course supervisor

Name: Dr.Mohammed MahmoudAltai

:Email bus.mohammed.mahm@uobabylon.edu.iq

8 .Course objectives

Cognitive objectives

Teaching students how to write different types - 1
.of research, preliminary studies
ion to the ethics of And the highest in addit
scientific research methodology

2 Developing the capabilities of the student researcher in the field of scientific research and developing his ability

To realize, understand and comprehend the sedstandards or sources on which it is ba

- Program Skill Objectives
- 1- Collecting and searching for information 2- Identify relevant sources

Subject objectives

9. strategies Teaching and learning

Strategy

- rity The importance of enhancing awareness of research ethics to ensure integ and reliability in scientific research
- Focus on training and continuing education and establish clear research policies

 and procedures
 - Establish a research ethics committee for supervision and guidance

Evaluation methods

- an integral part of the criteria for criticism of scientific Ethical standards are research.
 - Scientific criteria are the most important for the arbitration and discussion
 .committee during the arbitration of academic studies
- tches the eye of the referee or The title of the research is the first thing that ca .examiner in the academic study and research

229. Course name Accounting specialized accounting systems 230. Course code **AD4102** 231. Chapter/Year First course / 2024 232. tionDate of preparation of this descrip 21/11/2024 233. Available attendance forms My presence 234. (Number of study hours (total) / Number of units (total units 65 / hours 52 235. (Name of the course administrator (if more than one name is mentioned .Name: M.IZDIHAR Jassim mohammed :Email <u>bus.ezdehar.jasim@uobabylon.edu.iq</u> 236. Course objectives The curriculum covers the subject of Subject objectives snrecnoc hcihw "gnitnuoccA dezilaicepS" accounting in economic units that provide ural and hotel services, with the agricult aim of enabling the student to learn how to perform accounting work in these units and then arrive at the results of their work in terms of profit and loss by preparing the final accounts and stating on (balance sheet) at their financial positi .the end of each fiscal year 237. Teaching and learning strategies Strategy Courses Theory Advanced: Advanced theory courses may be offered 1. that cover the basic concepts and foundations of specialized accounting esource Management Systemssystems, such as Human R(HRIS) or Customer Relationship Management(CRM) systems.

- applications practical and lessons Practical: Practical lessons can be included that allow students to interact with the field's accounting software and them understand how to use specialized tools in the field of systems, helping accounting.
- 3. **analysis practical and studies Case**: Specialized practical cases related to the analysis and design of accounting systems can be provided to world contexts and solve –cepts in realenable students to apply theoretical con complex problems.
- 4. **projects practical and Workshops**: Interactive workshops can be organized that include practical applications of specialized accounting systems, tem or improving an such as designing and developing a new accounting systems.
- 5. **projects research and learning based-Problem**: Students may be encouraged to explore contemporary accounting problems or challenges in the field of specialized accounting, conduct research and develop innovative onssoluti.
- 6. **technologies modern and learning Interactive**: Modern technologies such as virtual reality, augmented reality, and computer simulation can be used to provide interactive and realistic learning experiences for students.
- 7. **feedback diateimme and assessment Continuous**: Mechanisms should be provided to assess students' progress and provide immediate feedback to help them improve their understanding and performance in the area of specialized accounting systems.

Evaluation method	Learning	Name of the unit or	d learning Require	Watches	The
	method	topic	outcomes		week
	My presence	The concept of agricultural activity and its characteristics		4	1

My	Methods of		4	2
presence	extracting			
	agricultural land			
My	Accounting for		4	3
presence	l agricultura materials			
My	Accounting for		4	4
presence	Human and		_	_
presence	Automated Work			
My	Agricultural crop		4	5
presence	lists			
My	Agricultural crop		4	6
presence	accounts			
My	Orchard and fruit		4	7
presence	garden accounts			
My	First monthly exam		4	8
esencepr	rnst monthly exam			
My	Cattle breading		4	9
presence	Cattle breeding			
My	Work cattle		4	10
presence	work cattle			
My	fattaning acttle		4	11
presence	fattening cattle			
My	Dainy acttle		4	12
presence	Dairy cattle			
My	Final accounts in		4	13
presence	agricultural			
	establishments			
My	The concept of hotel activity and its		4	14
presence	characteristics			
My	Second monthly		4	15
presence	exam		•	
Presente	1	l	ļ	ļ

239. Course Evaluation

.The grade is distributed over 30 monthly exams, 10 daily assessments, and 60 semester exams

240. Learning and teaching resources

Ghaban Dr. Thaer Sabry -Faiza Ibrahim Mahmoud Al	(Required textbooks (methodology if any
Ghaban, "Specialized Accounting Systems (Oil -Mahmoud Al	()
Accounting, Bank Accounting, Insurance Accounting,	
.Agricultural Accounting), 2013	
	(Main References (Sources
	Recommended supporting books and

	(.nces (scientific journals, reports, etcrefere
	Electronic references, websites
128	

المقرر الدراسي للمراحل الثلاثة لقسم المحاسبة المرحلة الرابعة المرحلة الكورس الثاني

241. Course name		
Advanced Cost Accounting2		
242. Course code		
AD4102		
243. Chapter/Year		
2024 / Second course		
244. Date of preparation of this description		
21/4/2024		
245. Available attendance forms		
My presence		
246. (Number of study hours (total) / Number	er of units (total	
units 4 / hours 60		
247. (Name of the course administrator (if more than one name is me	ntioned
Name: Dr.Aqdas Hussein hadi		
Email: bus.aqdas.hussein@uobabylon.edu.iq		
248. Course objectives		
Its main objective is to provide detailed	Subject objectives	
rol and information for decision making, cost cont		
.performance evaluation		
Importance in Business Management: Cost		
accounting is important in estimation planning,		
Profitability. It .pricing strategies and analysis		
helps management make informed decisions that .lsare in line with the organization's goa		
249. Teaching and learning strategies		
		Strategy
		Sharesy

Evaluation method	Learning	Name of the unit or	Required learning	Watches	The
	method	topic	outcomes		week
	My presence	Cost allocation		4	1
	My presence	Traditional method andABC method		4	2
	My presence	ABC exercises solution		4	3
	My presence	Inventory -management and just time production-in		4	4
	My presence	reverse costs		4	5
	My presence	Exercises and examples		4	6
	My presence	Exercises and examples		4	7
	My presence	viation analysisDe		4	8
	My presence	Indirect Cost Variance Exercises Analysis		4	9
	My presence	Joint product and main product		4	10
	My presence	Costing: Standard Accounting Procedures Partial plan method - Comprehensive plan - method		4	11
	My presence	Accounting procedures for cost elements Accounting - procedures for direct materials Accounting -		4	12

		1	1		T	
		procedures for dir	ect			
		wages				
		Accounting -				
		procedures for dir	ect			
		costs				
	My	cost included Star	ndard		4	13
	presence	with the cost of th	e			
		process				
	My	Accounting			4	14
	presence	for procedures				
		regulating deviation	ons			
	My	Accounting Standa	ard		4	15
	presence	Procedures Exercis	ses			
	_	in Cost Estimation				
251. Course Evalu	ation					
. xamsThe grade is dist	ributed over 30) monthly exams, 10) daily assess	sments, and 60	semester	·e
252. Learning and	teaching res	sources				
Cost accounting Kawa	z-Advanced Di	r. Salah Mahdi Al	(Required tex	xtbooks (metho	odology it	fany
Cost Accounting			(Main Refere	ences (Sources	5	
Charles T. Horngren						
		F	Recommende	ed supporting b	ooks and	
				5		

(.urnals, reports, etcreferences (scientific jo

Electronic references, websites

253. Course name

Management Accounting E 2

254. Course code

AD4201

255. Chapter/Year

2025/2024 - Chapter Two

256. Date of preparation of this description

2024/11/21

257. Available attendance forms

My presence

258. (Number of study hours (total) / Number of units (total

5/4

259. (Name of the course administrator (if more than one name is mentioned

.the name: Dr Atheer Ali abdalkathm Email: bsc.atheer.ali@uobabylon.edu.iq

260. Course objectives

- Understanding Organizational
 Processes: Providing a deep understanding of organizational structures and business activities in .organizations
- Providing information: Providing accurate and understandable information to management for strategic .and tactical decision making
- Performance Improvement: Help improve organizational performance and .achieve company goals
- Cost Analysis: Understand, estimate and improve costs management to

Subject objectives

- .efficiency reduce costs and increase
- Management Direction: Assist management in directing activities and operations towards achieving specified .objectives
- Strategy Development: Contribute to the development of business strategies, .growth and expansion
- cisions: Improving the quality of de Providing leaders with the data and information they need to make better .decisions
- Promote transparency and accountability: Providing accurate financial information contributes to promoting transparency and .accountability
- xcellence: helping the Achieving competitive e organization achieve a competitive advantage in the .market

261. Teaching and learning strategies

- Interactive Learning: Encourage students to participate in class discussions and
 -cepts and apply them to realinteractive workshops where they can discuss con
 .world scenarios
- life –Use of case studies: Introducing case studies that address real management and financial challenges faced by management accountants, helping students understand how to apply theoretical knowledge in the .rkplacewo
- Simulation: Employing simulation software and tools that allow students to .simulate accounting processes and make decisions based on financial data
- Group Projects: Promote collaboration among students through projects that ancial data and preparation of reports that support require analysis of fin

Strategy

- .management decisions
- based learning: Assigning students tasks that require analyzing –Task
 .management problems and proposing solutions based on financial analysis
- als for what students should achieve based learning: setting clear go-Outcome at the end of each learning unit, helping them focus and achieve the desired .outcomes
- Practical tests: Conduct tests that require students to apply theoretical ding and ability to knowledge in practical scenarios to ensure their understan .use the information effectively
- Integrating Technology: Using technological tools and advanced accounting software to help students learn how to handle and analyze financial data .efficiently
- back on student performance, Continuous feedback: Providing ongoing feed allowing for continuous improvements and adjustment of learning and teaching .methods as needed
- Developing critical and analytical skills: Focus on developing the ability to vital skills for the analyze critically and think strategically, which are .management accountant

Evaluation method	Learning	Name of the unit or	Required learning	Watches	The
	method	topic	outcomes		week
Discussion and oral and written examinations	Presentati on and discussion	Preparing the master budget :the sales budget , the production budget , inventory purchases , the direct materials budget		5	1
Discussion and oral and written examinations	Presentati and on discussion	Preparing the master budget :the sales budget , the production budget , inventory purchases , the direct materials budget		5	2
Discussion and oral and written examinations	Presentati on and discussion	The direct labor budget , the manufacturing overhead budget , the ending finished good inventory budget		5	3
Discussion and oral and written examinations	Presentati on and discussion	The selling and administrative expense budget		5	4
Discussion and oral	Presentati	The cash budget		5	5

and written	on and				
examinations	discussion				
Discussion and oral	Presentati			5	6
and written examinations	on and	The cash budget			
examinations	iondiscuss				
Discussion and oral	Presentati	The budgeted income		5	7
and written	on and	statement, the budgeted			
examinations	discussion	balance sheet			
Discussion and oral	Presentati			5	8
written and	on and	First exam			
examinations	discussion				
Discussion and oral	Presentati	Capital budgeting – an		5	9
and written	on and	investment concept, typical capital			
examinations	discussion	budgeting decisions			
		,characteristics of business			
Discussion and oral	Presentati	investments Discounted cash flow – the		5	10
and written	on and	net present value method,		5	10
examinations		the net present value			
	discussion	method illustrated, the intern rate – of return			
		method			
Discussion and oral	Presentati	Discounted cash flow – the		5	11
and written	on and	net present value method, the net present value			
examinations	discussion	method illustrated, the			
		intern rate – of return			
Discussion and oral	ntatiPrese	method Other approaches to		5	12
and written	on and	capital budgeting decisions		3	12
examinations	discussion	, the payback method, accounting rate – of –			
	discussion	return method			
Discussion and oral	Presentati	Other approaches to		5	13
and written	on and	capital budgeting decisions , the payback method ,			
sexamination	discussion	accounting rate – of –			
		return method			
Discussion and oral	Presentati			5	14
and written	on and	Responsibility accounting			
examinations	discussion				
Discussion and oral	Presentati			5	15
and written	on and	Second exam			
examinations	discussion				
	_	•	•		

263. Course Evaluation

.thly exams, 10 daily assessments, and 60 semester examsThe grade is distributed over 30 mon

264. Learning and teaching resources

D : 17 (1)
Required Textbooks
3. Blocher, Edward J. Stout,
David E. Juras, Paul E.
Smith, Steven D (2019)
Cost Management A
Strategic Emphasis, Eighth
Edition
3. sMain Reference
3. Datar, Srikant M. & Rajan,
Madhav V. (2021) Horngren's
Cost Accounting: A managerial
emphasis, Seventeenth Edition
Global Edition, © Pearson
Education Limited 2021
. III D 11 IV 0 D1
4 Hilton, Ronald W. & Platt,
David E. (2020) Managerial
Accounting: Creating Value in a
Dynamic Business Environment,
Twelfth Edition, Published by
McGraw-Hill Education, 2 Penn
Plaza, New York, NY 10121.
Copyright © 2020 by McGraw-
Hill.
December ded a secretical secret
Recommended supporting books and
(references (financial reports
ompany Electronic references , websites (c
(websites

(total) / Number	
(total) / Inufficel	
(if more than one name is me	entioned
an	
Subject objectives	
	Strategy
	(if more than one name is median Subject objectives

Evaluation method	Learning	nit or Name of the u	Required learning	Watches	The
	method	topic	outcomes		week
		International		2	1
		Accounting and			
		International Business			
		The impact of		2	2
		different			
		environmental			
		variables on			
		accounting			
		Accounting and		2	3
		Financial Reporting			
		Systems			
		Classifications			
		nternational I		2	4
		accounting consensus			
		International		2	5
		Accounting			
		Organizations and			
		IASB Publications			
		Accounting for		2	6
		foreign currency			
		transactions, foreign			
		exchange basics			
		Accounting for		2	7
		foreign currency			
		transactions, foreign			
		sactionscurrency tran			
		First month exam		2	8
		Translation of		2	9
		financial statements			
		prepared in foreign			
		currency, current			
		current -method, non			
		method			
		Translation of		2	10
		financial statements			

		prepared in for	reign			
		currency, ca	sh			
		cash -method,	non			
		method				
		Translation	of		2	11
		financial staten	nents			
		prepared in for	reign			
		currency, temp	orary			
		method, currer	nt rate			
		Accounting for			2	12
		changes in t	he			
		general price le	evel ,			
		the effect of inf	lation			
		on compani	ies			
		Accounting for			2	13
		changes in t	he			
		- general price	level			
		Alternatives	to			
		accounting	3			
		measureme	ent			
		Hedge accour	nting		2	14
		Second month	exam		2	15
275. Course Evalu	uation	l		l		
. The grade is distribute	ed over 30 mon	thly exams, 10 da	ily asse	ssments, and 60 seme	ster exams	
276. Learning and			•			
Accounting Internation Shajri-Huwaish Alawi		r. Muhammad	(ooks	(methodology if anyF	Required tex	tb
			(Main	References (Sources	3	
			Recom	mended supporting b	ooks and	
			(.refer	ences (scientific joui	nals, report	s, etc
			Electro	onic references, webs	sites	

277. ameCourse n

accounting theory

278. Course code

AD4204

279. Chapter/Year

/ Second course2024

280. Date of preparation of this description

2024/11/21

281. Available attendance forms

My presence

282. (Number of study hours (total) / Number of units (total

hours / 3 units 45

283. (of the course administrator (if more than one name is mentioned Name

Dr.Mohammed MahmoudAltaithe name: Email:mohammed.abdulreda@uobabylon.edu.iq

284. Course objectives

The objective of the Accounting Theory course is to o the basic concepts and theories introduce students t underlying the practice of accounting. These concepts include fundamental accounting principles such as financial soundness, financial fairness, and compliance with disclosure obligations. The course also covers the es and concepts that determine how assets and theori liabilities are measured and income is estimated, as well as the interpretation and analysis of financial statements based on these theories. This helps accounting students to gain a deep understanding of heoretical foundations underlying the practice of the t world –accounting and to apply them effectively in a real

Subject objectives

.business environment

285. Teaching and learning strategies

1. **analysis theoretical and Discussion**: This type of strategy involves scussing theoretical accounting concepts in class. Students can reading and di analyze the theories and discuss their practical applications in the real world.

Strategy

- 2. **cases practical Solving**: Practical cases that organizations face in real theoretical concepts. This can help in life can be used to apply accounting understanding how theories are applied in different contexts.
- 3. **Tutoring Individual**: Individual tutoring sessions can be provided to students to discuss difficult concepts or guide them in applying theories to ic accounting problemsspecif.
- 4. **Projects Research**: Students may be assigned to conduct research on specific accounting topics, enhancing their research, analysis and communication skills.
- 5. **learning Cooperative**: Students can be encouraged to work together in ups to solve complex accounting problems or to prepare accounting reports gro and projects.
- 6. **technologies educational of Use**: Educational technologies such as learning platforms can be used to -educational videos, virtual simulations, and e educational resources and enhance student engagement with provide additional the material.

Determining appropriate strategies depends on the requirements of the curriculum and the specific learning objectives of the students, and several strategies can be combined to enhance the learning experience in the accounting theory course together.

•

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
	My	History and development of accounting		3	1

My presence My	The need to build a theory	3	2
presence	its use and the nature of accounting theory The need to build a theory	3	2
presence	its use and the nature of accounting theory The need to build a theory	3	2
Mv	The need to build a theory		۷
presence	of accounting	3	3
My presence	Traditional approaches to building accounting theory	3	4
My presence	ach The authoritarian approto building accounting theory	3	5
My presence	Conceptual Framework for Accounting and Financial	3	6
My presence	Structure of Accounting Accounting -Theory Objectives, Concepts and Assumptions	3	7
My presence	Structure of accounting theory accounting principles	3	8
My presence	Accounting Measurement Fair Value - Principles	3	9
My presence	Accounting Measurement Alternatives and Income Recognition Models	3	10
My presence	Accounting Measurement Alternatives and Income Recognition Models	3	11
My presence	Accounting Measurement	3	12
My presence	History and development	3	13
		3	14
		15	

287. Course Evaluation

distributed over 30 monthly exams, 10 daily assessments, and 60 semester exams The grade is

288. Learning and teaching resources

Balqawi-Accounting Theory Book, Dr. Ahmed Al	(Required textbooks (methodology if any		
	(Main References (Sources		

and Recommended supporting books
(.references (scientific journals, reports, etc
Electronic references, websites

289. Course name

Accounting Information Systems

290. Course code

AD4205

291. Chapter/Year

2024

292. Date of preparation of this description

21/11/2024

293. attendance forms Available

My presence

294. (Number of study hours (total) / Number of units (total

2/2

295. (Name of the course administrator (if more than one name is mentioned

.Name: M.IZDIHAR Jassim mohammed

:Email bus.ezdehar.jasim@uobabylon.edu.iq

296. vesCourse objecti

 Understanding the basic concepts: Gain a deep knowledge of information systems concepts and their importance in the field of accounting.

• **Systems design and implementation:** The ability to design and implement accounting n systems that meet the needs of informatio the organization.

- Systems Analysis and Evaluation: Learn how to analyze and evaluate existing accounting information systems to identify strengths and weaknesses.
- **Use of accounting software:** Proficiency in ted accounting programs to using integra manage financial and accounting operations.
- Data management: Understand how to manage and secure accounting data to ensure its accuracy and reliability.
- Decision making: Using accounting rative information systems in making administ and strategic decisions.
- **Keeping up with developments:** Keeping up with the latest developments in the field of

Subject objectives

accounting information systems and their applications.

297. Teaching and learning strategies

- to actively participate through discussions, Active learning: Encourage students
 on activities, and problem solving. Active learning helps students –hands
 .enhance their understanding and remember information better
- e Collaborative Learning: Using group work and collaborative projects to enhanc learning. Through collaboration, students can share knowledge and develop .communication and leadership skills
- Flipped Classroom In this strategy, students review educational materials:
 time is used outside the classroom (such as watching video lectures), and class
 .depth discussion and applied activities—for in
- world challenges or -based learning: Providing students with real-Problem problems to work on, helping them develop critical thinking skills and the ability .world situations-to deal with real
- directed learning: Encouraging students to set their own learning goals –fSel and explore resources to achieve these goals. This type of learning requires .management and personal motivation–high levels of self
- ts of student progress, Continuous assessment: Conduct periodic assessmen whether through tests, research papers, or oral classroom assessments.
 Continuous assessment helps provide feedback that helps in the continuous .improvement of the educational process
- -education through the use of e Use of technology: Integrating technology into learning tools, educational platforms, and interactive media, which enhances the .learning experience and helps access diverse educational resources
- hat are Differentiated Instruction: Providing educational materials and activities t appropriate for different levels of students, ensuring that individual differences in .abilities and learning styles are taken into account

298. Course structure

luation methodEva	Learning	Name of the unit or	Required learning	Watches	The
	method	topic	outcomes		week

Strategy

Discussion and oral	Presentati	Introduction to	2	1
and written	on and	Information System		
examinations	discussion			
Discussion and oral	Presentati	Nature of information	2	2
and written	on and	system		
examinations	discussion			
Discussion and oral	Presentati	logies System Techno	2	3
and written	on and	Documentation		
examinations	discussion			
Discussion and oral	Presentati	Nature of accounting	2	4
and written	on and	information system		
examinations	discussion			
Discussion and oral	Presentati	Databases and their	2	5
and written	on and	he applications to t		
examinations	discussion	accounting		
		information system		
Discussion and oral	Presentati	Nature of transaction	2	6
and written	on and	processing		
examinations	discussion			
Discussion and oral	Presentati	Application of	2	7
and written	on and	accounting		
examinations	discussion	ation system to inform		
		expenses and		
		revenues		
Discussion and oral	Presentati	Accounting	2	8
and written	on and	Information System		
examinations	discussion	and Internal Control		
Discussion and oral	Presentati	of accounting The role	2	9
and written	on and	information system in		
examinations	discussion	management		
Discussion and oral	Presentati	January exam	2	10
and written	on and			
examinations	discussion			
Discussion and oral	Presentati	Uses of accounting	2	11
and written	on and	m in information syste		
examinations	discussion	operations planning		
		production and)		
	<u> </u>	(finance		
Discussion and oral	Presentati	Administrative	2	12
and written	on and	decision making and		
examinations	discussion	reporting		
Discussion and oral	Presentati	mall Business S	2	13
and written	on and	Accounting		
examinations	discussion	Information System		

Discussion and oral and written examinations	Presentati on and discussion	Small Busine Accounting Information Sy				2	14
Discussion and oral and written examinations	Presentati on and discussion	y examFebru	ıar			2	15
299. Course Eval	uation						
Grade40 distribution	.midterms and :	50 finals 10 · Dail	y attend	lance a	and assessment		
300. Learning and	d teaching res	ources					
			Requir	ed Te	xtbooks		
4. trol and Marshall's book Con							
				4.	Main Refere	nces	
			Marshall's book Control and Information System				ystems

Electronic references, websites