



وصف البرنامج الأكاديمي والمقرر الدراسي قسم المحاسبة كلية الإدارة والاقتصاد

تصميم الدكتور حيدر غني وناس الكرعاعي

Description of Academic Program and Syllabus
Department of Accounting, College of
Management and Economics



وصف البرنامج الأكاديمي والمقرر الدراسي لقسم المحاسبة كلية الإدارة والاقتصاد جامعة بابل جامعة بابل

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

المعداد

أ.م.د. حيدر نخعي ونلس الكرملاوي رئيس القسم
م.م. أمل فاضل اخو باهة & م.م. مروة رياض عبد الحكيم

2026

وصف البرنامج الأكاديمي
والمقرر الدراسي لقسم
المحاسبة كلية الإدارة
والاقتصاد جامعة بابل جامعة
بابل

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

أعداد رئيس القسم

أ. م. د. حيدر محيي ونلس الكرملوي & م. م. أمل فاخر اخو باهة & ورود رياض عبد

الحكيم

2026



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	14/3/2026
Completion Date	17/3/2026

file Audited by Quality Assurance Department
Manager.

Prof. Rihab Hussien Jawad

٤٠٤٦ ١٤١٤

Scientific Associate Name:

Prof. Dr. Bashar Abbas ALHimyari

Department Liaison Member

M.M. Amal Fadel Akhobasha
Khader and wurood Ryadh
ABDULHAKEEM

Head of Department Name :
Prof. Dr. Heyder Ghany Wannas
AL.Karawy

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	Number of courses	Study unit	percentage	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. Academic Program Description for the Accounting Department

Note: The first and second phases will follow the Bologna Process starting in 2024-2025.

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

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

Year/Level	Course code	Course name	Credit hours	
			theoretical	Practical
Stage Four/First Course (2024- 2025)	AD4101	Advanced Cost Accounting in English	3	2
	AD4102	Specialized accounting systems	3	2
	AD4103	International Auditing Standards	2	-
	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	
			theoretical	Practical
Stage Four/Second Course (2024- 2025)	AD4201	Management Accounting in English 2	3	2
	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		Learning outcomes
A1	Learn how to collect, analyze, and interpret financial statement results to aid decision-making .	aedad altaqarir
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.	
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
B1	Develop skills in accounting analysis, tabulation, and classification.	alhisab alraqmiu
B2	Learn to use various techniques required by current curricula.	
B3	Be able to write research, reports, and graduation projects on various accounting, financial, and administrative topics.	

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

9. Teaching and learning strategies		
<ul style="list-style-type: none">● 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		
<ol style="list-style-type: none">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		Requirements Special / Skills (if any)		Faculty members	
			general	precise			Angel	Lecturer
1	Prof. Dr. Mohammed Mahmoud Al-Taie	Professor	Accounting	Financial 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 Management Accounting			\	
7	Asst. Prof. Dr. Ezz El-Din Hassan Kazim	Assistant Professor	Accounting	Cost and Management 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	Administration	Principles of Management			\	
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))

Year/Level	Course Code	Course Name	Core or Electiv	Knowledge					Skills			Values				
				A1	A2	A3	A4	A5	B1	B2	B3	C1	C2	C3	C4	
Third stage / First course	The first /third	AD3101	Cost Accounting 1	Core	*	*	*	*	*	*	*	*	*	*	*	*
	The first /third	AD3102	Corporate Accounting	Core	*	*	*	*	*	*	*	*	*	*	*	*
	The first /third	AD3103	Unified Accounting System 1	Core	*	*	*	*	*	*	*	*	*	*	*	*
	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	*	*	*	*	*	*	*	*	*	*	*	*
Stage Three / Course Two	Third/S econd	AD3201	Advanced Financial Accounting	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Third/S econd	AD3202	Natural Resources Accounting	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Third/S econd	AD3203	Unified accounting system2	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Third/S econd	AD3204	Cost Accounting 2	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Third/S econd	AD3205	Audit and control	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Third/S econd	AD3206	accounting training	Core	*	*	*	*	*	*	*	*	*	*	*	*
Fourth/ First	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	*	*	*	*	*	*	*	*	*	*	*	*
Stage Four/Second Course	Fourth/ Second	AD4201	Management Accounting in English 2	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Fourth/ Second	AD4202	Advanced Cost Accounting in English 2	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Fourth/ Second	AD4203	International Financial Reporting Standards	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Fourth/ Second	AD4204	accounting theory	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Fourth/ Second	AD4205	accounting information systems	Core	*	*	*	*	*	*	*	*	*	*	*	*
	Fourth/ Second	AD4206	Graduation research project	Core	*	*	*	*	*	*	*	*	*	*	*	*

● Please tick the boxes corresponding to the individual learning outcomes of the program that are subject to assessment

المقرر الدراسي لقسم المحاسبة

المرحلة الثالثة/ الكورس الأول

1. Course name	
1 Cost accounting	
2. Course code	
AD3101	
3. Chapter/Year	
First course / 2026	
4. Date of preparation of this description	
14/3/2026	
5. Available attendance forms	
My presence	
6. Number of study hours (total) / Number of units (total)	
hours / 4 units 60	
7. Name of the course administrator (if more than one name is mentioned)	
thename :M.M.Rafal jaber fakhari Email : bus302.rafal.jabr@uobabylon.edu.iq	
8. Course objectives	
<p>:Objectives of cost accounting</p> <p>Calculate the cost of production–</p> <p>Providing the administration with the – necessary information for the purposes of .performing its various functions</p> <p>Determining the unit cost of the product helps in the pricing process and in determining the cost of inventory, and from there we arrive at what the company’s . profits are</p>	Subject objectives

9. Teaching and learning strategies

- Brainstorming strategy
- Learning by modeling strategy
- Group work or cooperative learning strategy
- Discussion strategy
- Project-based strategy

Strategy

10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Oral and written exam	In the university classroom	Cost accounting approach	Understanding and comprehension	4	1
Oral and written exam	In the university classroom	Cost Concepts and Classification	Understanding and comprehension	4	2
Oral and written exam	In the university classroom	Cost elements and methods of classification	Understanding and comprehension	4	3
Oral and written exam	In the university classroom	Material cost control and accounting	Understanding and comprehension	4	4
Oral and written exam	In the university classroom	Material cost control and accounting	Understanding and comprehension	4	5
Oral and written exam	In the university classroom	Material cost control and accounting	Understanding and comprehension	4	6
Oral and written exam	In the university classroom	Material cost control and accounting	Understanding and comprehension	4	7
Oral and written exam	In the university classroom	Control and accounting of work costs	Understanding and comprehension	4	8
Oral and written exam	In the university classroom	Control and accounting of work costs	Understanding and comprehension	4	9
Oral and written exam	In the university classroom	Control and accounting of work	Understanding and comprehension	4	10

		costs			
Oral and written exam	In the university classroom	Control and accounting of work costs	Understanding and comprehension	4	11
Oral and written exam	In the university classroom	Accounting for the cost of services	Understanding and comprehension	4	12
Oral and written exam	In the university classroom	Accounting for the cost of services	Understanding and comprehension	4	13
Oral and written exam	In the university classroom	Accounting for the cost of services	Understanding and comprehension	4	14
Oral and written exam	In the university classroom	Accounting for the cost of services	Understanding and comprehension	4	15

11. Course Evaluation

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

12. Learning and teaching resources

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

Course Name .1	
(Tax accounting)	
Course code .2	
AD4204	
Semester/ Year .3	
((First / Third))	
Date this description was prepared .4	
2026/3/14	
Available forms of attendance .5	
(Weekly attendance)	
Number of study hours (total) / Number of units (total) .6	
3/45	
(Name of course coordinator (if applicable) More than one name is mentioned .7	
NAME: Asst. Lect .Haider Jassim Mohammad AL-Hasnawi	
Email: bus684.haider.jasem@uobabylon.edu.iq .	
objectives Course .8	
To provide the student with comprehensive information about tax accounting and its //General objective fundamentals	
Course objectives	
Introduction to the fundamentals of tax accounting and related issues ➤ The concept of taxation, its objectives, rules, and legal basis ➤ Tax evasion and its causes, tax avoidance, double taxation and its types, as well as types ➤ .of taxes and the tax structure in Iraq Accounting treatment related to salaries and wages ➤ Accounting treatment related to property and land tax ➤	
Teaching and learning strategies .9	
brainstorming strategy • Learning strategy by modeling • Teamwork strategy or cooperative learning • Discussion strategy • Project strategy • A strategy for problem-solving or problem-based learning • Story strategy • Combining different strategies •	strategy
Course structure .10	

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hou rs	Week
Oral and written exam	brainstorming strategy	The concept of taxation, its objectives, rules, tax structure in Iraq, and types of taxes	Understanding and comprehension	3	1
Oral and written exam	Teamwork . strategy	Tax evasion and its causes, tax avoidance and double taxation	Understanding and comprehension	3	2
Oral and written exam	Brainstorming strategy	The concept of tax accounting and the components of the tax system	Understanding and comprehension	3	3
Oral and written exam	Discussion strategy	Iraqi tax legislation ; sources of income .subject to taxation	Understanding and comprehension	3	4
Oral and written exam	brainstorming strategy	Tax scope and annual taxation	Understanding and comprehension	3	5
Oral and written exam	Problem-solving strategy	Permissions and exemptions	Understanding and comprehension	3	6
Oral and written exam	Team strategy	The taxable event and methods of estimating taxable income	Understanding and comprehension	3	7
Oral and written exam	. strategy	Discounts, losses, and how to treat them for tax purposes	Understanding and comprehension	3	8
Oral and written exam	Combining different strategies	First month exam	Understanding and comprehension	3	9
Oral and written exam	Combining different strategies	Property tax	Understanding and comprehension	3	10
Oral and written exam	Combining	Tax audit procedures	Understanding	3	11

	different strategies		and comprehension		
Oral and written exam	. strategy	Tax on open spaces	Understanding and comprehension	3	12
Oral and written exam	brainstorming strategy	Tax audit procedures	Understanding and comprehension	3	13
Oral and written exam	Combining different strategies	Tax on salaries and wages	Understanding and comprehension	3	14
Oral and written exam	brainstorming strategy	First month exam	Understanding and comprehension	3	15

Course evaluation.11

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

The whole	Written exam	monthly exam	Daily test	Daily preparation
100	50	40	5	5

Learning and teaching resources.12

nothing	Required textbooks (methodology, if applicable)
Accounting and Tax Accounting – Prof. Dr. Talal Mohammed Ali Al-Jajawi Eng. Haitham Muhammad Ali Al-Anbaki	Recommended supporting books and references (scientific journals, reports...)
Ministry of Finance – General Authority for Taxes	references , websites

1 . Course name
Corporate Accounting
2 .Course code
AD3102
3 . Chapter/Year
Chapter One– 2026
4 . Date of preparation of this description
14/3/2026
5 . Available attendance forms
My presence
6 . Number of study hours (total) / Number of units (total)
4 /60
7. Name of the person course name (if more than one name is mentioned)

the name:Dr.ABDILMAHDI Abdikhusein idan
Email : Mahhusin@uobabylon.edu.iq

8 .Course objectives	
<ul style="list-style-type: none"> Understanding Laws and Regulations: The study of governmental accounting aims to provide students 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 accounting skills and financial data 	Subject objectives

<p>analysis skills to ensure accuracy and .transparency in financial reporting</p> <ul style="list-style-type: none"> • Resource Planning: A large part of government accounting revolves around resource planning and preparation. Annual budgets of .government agencies • Financial Performance Monitoring : The study in this field aims to provide graduates with the skills necessary to monitor 	
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<p>Training Practical : Providing Opportunities For training Practical inside Companies or Institutions Finance To enable Students from get on expertise practical in . environment Real</p> <p>Tests : Conduct periodic tests to measure students' understanding of accounting concepts and provide immediate feedback to help them continuously improve .their performance</p> <p>Use means Technology : Exploitation Tools Technology like Software Accounting Advanced and systems Finance To teach Students How to Dealing with Data Finance In a way Effective</p>	
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9- Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Discussion and oral and written examinations	Presentation and discussion	The concept of companies, their types, and characteristic s.	and comprehension	4	1

Discussion and oral and written examinations	Presentation and discussion		and comprehension	4	2
Discussion and oral and written examinations	Presentation and discussion	Accounting procedures for capital formation in partnerships.	and comprehension	4	3
Discussion and oral and written examinations	Presentation and discussion		and comprehension	4	4
Discussion and oral and written examinations	Presentation and discussion	Accounting procedures for partners' current accounts and related transactions.	and comprehension	4	5
Discussion and oral and written examinations	Presentation and discussion		and comprehension	4	6
Discussion and oral and written examinations	Presentation and discussion	Financial statements of partnerships and the distribution of profits and losses among partners.	and comprehension	4	7
Discussion and oral and written examinations	Presentation and discussion		and comprehension	4	8
Discussion and oral and written examinations	Presentation and discussion	Accounting procedures for increasing capital in	and comprehension	4	9

		partnerships: partner joining by purchase			
Discussion and oral and written examinations	Presentation and discussion		and comprehension	4	10
Discussion and oral and written examinations	Presentation and discussion	Accounting procedures for increasing capital in partnerships: partner joining by investment.	and comprehension	4	11
Discussion and oral and written examinations	Presentation and discussion		and comprehension	4	12
Discussion and oral and written examinations	Presentation and discussion	Accounting procedures for reducing capital in partnerships: partner withdrawal.	and comprehension	4	13
Discussion and oral and written examinations	Presentation and discussion		and comprehension	4	14
Discussion and oral and written examinations	Presentation and discussion	Accounting procedures for liquidating partnerships.	and comprehension	4	15

13. Course name	
(Unified accounting system 1)	
14. Course code	
AD3103	
15. Chapter/ Year	
First course 2026/	
16. Date this description was prepared	
14/3/2026	
17. Available attendance forms	
(Weekly attendance)	
18. Number of study hours (total) / Number of units (total)	
hours /3 units /45	
19. Name of the course administrator (if more than one name is mentioned)	
Name: Prof. Dr. Mohammedmhisan abdulreda	
Email : mohammed.abdulreda@uobabylon.edu.iq	
20. objectives Course	
As shown below	Subject objectives
// General objective	
The student will be able to have basic knowledge of the unified accounting system, 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	

// Behavioral objectives

- 1- The student will be able to introduce the student to the accounts and the classification of the accounting guide and introduce him to how to process the . entries for the accounts of the unified accounting system
- 2- The student will be able to prepare for work in economic units in the accounting .department or the finance department

21. Teaching and learning strategies

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

Strategy

22. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
A guide to the unified accounting system in accordance with International Accounting and Financial Reporting .Standards	Finding directory assistance numbers	Introduction to the unified accounting system, accounting assumptions, principles and foundations	Understanding and comprehension	3	1
Recognition and measurement of non-current assets	Assets measurement	Features, characteristics and scope of	Understanding and comprehension	3	2

		application			
Purchasing assets from the local and international markets	Asset registration	Accounting Guide	Understanding and comprehension	3	3
Construction of the asset by contractors	Asset registration	Accounting guide explanation	Understanding and comprehension	3	4
Establishing the asset and equipping it through the unit (self-financing and centralized)	Asset registration	Accounting treatment of asset account	Understanding and comprehension	3	5
Gifts - Damaged and lost assets Decline in asset value -	Asset registration	Accounting treatment of asset account	Understanding and comprehension	3	6
Intangible assets, non-current assets held for sale, and continuing operations	Asset registration	Accounting treatment of asset account	Understanding and comprehension	3	7
Journal entry for usage accounts (salaries and wages)	Recording salary entitlement entries and correcting their errors	Accounting treatment of asset account	Understanding and comprehension	3	8
Accounting treatment for usage accounts (goods and services requirements and expenses)	Recording entitlement and disbursement restrictions	Accounting treatment for liabilities	Understanding and comprehension	3	9
Investment properties	Measurement and recording	Accounting treatment for liabilities	Understanding and comprehension	3	10
Inventory	Measurement, recognition, and recording	Accounting treatment for liabilities	Understanding and comprehension	3	11
Specialized sectors (agriculture)	Measurement, recognition, and recording	Accounting treatment of uses account	Understanding and comprehension	3	12
Specialized sectors (mineral resources)	Measurement, recognition, and recording	Accounting treatment of uses account	Understanding and comprehension	3	13
Financial instruments, investments in affiliated companies, and joint arrangements	القياس والاعتراف والتسجيل Disclosure	Accounting treatment of uses account	Understanding and comprehension	3	14

Final exam	- Click or tap here to enter text.	Accounting treatment of uses account	brainstorming	3	15
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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 exam	a report	Monthly exam	viva voce	Daily exam	Daily preparation
100	70	5	10	5	5	5

24. Learning and teaching resources

nothing	Required textbooks (methodology if any)
<ul style="list-style-type: none"> • System Book issued by the Federal Financial Supervision Bureau • Unified accounting system, Saud Jaid, thank 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

1 . Course name		
Financial Statement Analysis		
2 . Course code		
AD3105		
3 . Chapter/Year		
First course2026		
4 . Date of preparation of this description		
14\3\2026		
5 . Available attendance forms		
My presence		
6 .Number of study hours (total) / Number of units (total)		
45 / 3		
7. Name of the course supervisor (if more than one name is (mentioned		
Name: M.M. Mustafa Habib Thahir		
Email: bus141.mustafa.habeeb@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.	Subject objectives	
9 . Teaching and learning strategies		
The teacher can provide comprehensive theoretical lessons on the concepts of financial statement analysis, : with	Providing integrated theoretical lessons	Strategy

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

- **Applications practical Solution Cases Practical** : Practical cases and practical applications of financial statement analysis from real companies can be provided. This gives students the opportunity to apply theoretical concepts to real-world situations and understand how .they are applied in business environments. Real work

- **Group discussions and workshops** : Group discussions can be organized on specific issues related to list analysis. Finance, which promotes critical thinking and exchange of ideas among students. Workshops can also be held to discuss practical applications. Exchange of experiences between students

- **Offers Presentation and reports Research** : Students can prepare presentations on specific topics in Analyze financial statements and present them to the class. Students may also be assigned to conduct research on specific topics and present Research reports related to .financial analysis

Evaluation methods

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

10 Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Oral and Written Examination	My presence	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.	Understanding and comprehension	3	the first
Oral and Written Examination	My presence	Financial Statement Analysis Preview: Analysis Tools - Valuation Models Analysis in an Efficient Market Financial Reporting and Analysis: Reporting Environment- Statutory Finance	Understanding and comprehension	3	the second

		Factors Affecting Financial Reports	Reports on Statutory Financial Reports		
Oral and Written Examination	My presence	Cash Flow Analysis :Statement of Cash Flows - Relevance of Cash- Reporting by Activities Constructing the Cash Flow Statement - Special Topics - Method Direct Analysis Implications of Cash Flows	Understanding and comprehension	3	the third
Oral and Written Examination	My presence	Analyzing Operating Activities, Analyzing Investing Activities ,Analyzing Financing Activities	Understanding and comprehension	3	Fourth
Oral and Written Examination	My presence	Common-size analysis: Horizontal common-size analysis, Vertical common-size analysis	Understanding and comprehension	3	Fifth
Oral and Written Examination	My presence	Monthly exam solving exam The first month exam and solving exam questions	Understanding and comprehension	3	Sixth
Oral and Written Examination	My presence	Financial ratio analysis, liquid ratio	Understanding and comprehension	3	Seventh
Oral and Written Examination	My presence	Activity Ratio	Understanding and comprehension	3	The eighth
Oral and Written Examination	My presence	Profitability Ratio	Understanding and comprehension	3	Ninth
Oral and Written Examination	My presence	solvency ratios	Understanding and comprehension	3	tenth
Oral and Written Examination	My presence	Leverage Ratio	Understanding and comprehension	3	eleventh
Oral and Written Examination	My presence	Project Evaluation	Understanding and comprehension	3	twelfth
Oral and Written Examination	My presence	financial Predict failure	Understanding and comprehension	3	thirteenth
Oral and Written Examination	My presence	Investment Policies	Understanding and comprehension	3	fourteenth

Oral and Written Examination	My presence	Monthly exam solving exam The exam and solving	Understanding and comprehension	3	fifteenth
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13. Course name

Establishment accounting

14. Course code

AD3106

15. Chapter/Year

First course / 2026

16. Date of preparation of this description

14/3/20026

17. Available attendance forms

My presence

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

4/60

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

:Name :ahmedhassan.almaamory

Email: ahmedha.almaamory@uobabylon.edu.iq

20. Course objectives

Determine the impact of financial technical operations (banks, insurance assets, etc.) of choices or losses at the end of each period. Determine the financial position of financial institutions at the end of each period. Provide personal data to beneficiaries employees, employees, managers,) .customers) in a timely manner

Subject objectives

21. Teaching and learning strategies

<ul style="list-style-type: none"> • Brainstorming strategy • Modeling learning strategy • Teamwork or cooperative learning strategy • Discussion strategy • Project Strategy • problem-solving strategy or problem-based learning • Story Strategy • Combining different strategies 	Strategy
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Course structure .22

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Oral and Written Examination	Combining different strategies	Accounting in Banking: Introduction to the Nature of Banking and Types of Banks	Understanding and comprehension	4	1
Oral and Written Examination	Combining different strategies	Treasury Department (Local and Foreign Currency)	Understanding and comprehension	4	2
Oral and Written Examination	Combining different strategies	Current Accounts Department (Debit and Credit)	Understanding and comprehension	4	3
Oral and Written Examination	Combining different strategies	Fixed Cash Deposits and Savings Department	Understanding and comprehension	4	4
Oral and Written Examination	Combining different strategies	Commercial Papers Department (Bills of Exchange and Discounted Transfers)	Understanding and comprehension	4	5
Oral and Written Examination	Combining different strategies	Domestic and International Transfers, Travelers' Checks, and Bills of Exchange	Understanding and comprehension	4	6
Oral and Written Examination	Combining different strategies	Documentary Credits Department	Understanding and comprehension	4	7
Oral and Written Examination	Combining different strategies	Letters of Guarantee	Understanding and comprehension	4	8
Oral and Written Examination	Combining different strategies	First Monthly Exam with Answers	Understanding and comprehension	4	9

Oral and Written Examination	Combining different strategies	Adjusting Journals and Final Accounts in Banks	Understanding and comprehension	4	10
Oral and Written Examination	Combining different strategies	Accounting in Insurance Companies: Nature of Insurance Companies, Accounting System in Insurance Companies	Understanding and comprehension	4	11
Oral and Written Examination	Combining different strategies	Accounting Treatments for Expenses and Revenues of Insurance Operations with Examples	Understanding and comprehension	4	12
Oral and Written Examination	Combining different strategies	Accounting Treatments for Investments and Reserves in Insurance Companies	Understanding and comprehension	4	13
Oral and Written Examination	Combining different strategies	Adjusting Journals and Final Accounts in Insurance Companies	Understanding and comprehension	4	14
Oral and Written Examination	Combining different strategies	Second Monthly Exam with Answers	Understanding and comprehension	4	15

Course Evaluation .23

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

Learning and teaching resources .24

Accounting International (in English) And Arabic) .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.)
	references , websites

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

المرحلة الثالثة/ الكورس الثاني

1 .Course name

Advanced Financial Accounting

2 . Course code

AD3201

3 . Chapter/Year

SecondCourse -2025/2026

4 .Date of preparation of this description

14\3\2026

5 .Available attendance forms

My presence

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

60 / 4

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

the name:Dr.ABDILMAHDI Abdikhusein idan

Email : Mahhusin@uobabylon.edu.iq

8 .Course objectives

<ul style="list-style-type: none"> • Developing accounting skills: Providing students with the knowledge 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 system and the financial laws and standards that govern the practice of accounting in companies • Financial Statement Analysis: Teach students how to use financial statements to analyze a company's performance and make financial decisions . Strategy • Financial Reporting: Enable students to prepare financial reports necessary to monitor and evaluate the company's performance and provide information to stakeholders 	<p>Subject objectives</p>
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9 .Teaching and learning strategies

<ul style="list-style-type: none"> • Problem-Based Learning: Exposing students to real accounting 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 interactive educational games to help students understand accounting processes and the impact of financial decisions • Group Projects: Encourage group work to analyze financial statements or prepare financial reports. This can help enhance teamwork and leadership skills • Case Studies : Use real-life corporate case studies to teach students how to deal with complex financial situations, enhancing their understanding of accounting and financial dynamics in businesses • Seminars and lectures Hospitality : Inviting professional accountants and business experts to share their practical experiences, providing students with an opportunity to learn from real-life experiences 	Strategy
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Internship: Providing opportunities for internship within companies or financial institutions to enable students to gain practical experience in a real-world environment	<input type="checkbox"/>
Continuous Assessment Tests : Conduct periodic tests to measure students' understanding of accounting concepts and provide immediate feedback to help them continuously improve their performance	<input type="checkbox"/>
Use of Technology: Utilizing technological tools such as advanced accounting software and financial systems to teach students how to handle financial data effectively	<input type="checkbox"/>

**10 Course .
structure**

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
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Discussion and oral and written examinations	Presentation and discussion	The Concept of Corporate Mergers – Causes and Types	Understanding and comprehension	4	1
Discussion and oral and written examinations	Presentation and discussion	Accounting Treatments for Corporate Mergers – Asset Acquisition	Understanding and comprehension	4	2
Discussion and oral and written examinations	Presentation and discussion	Accounting Treatments for Corporate Mergers – Share Acquisition – Preparation of Consolidated Financial Statements at the Acquisition Date	Understanding and comprehension	4	3
Discussion and oral and written examinations	Presentation and discussion	Accounting Treatments for Share Acquisition After the Acquisition Date – Cost and Equity Methods	Understanding and comprehension	4	4
Discussion and oral and written examinations	Presentation and discussion	The Concept of Operating Segments (Departments) and Financial Reporting Requirements for Their Results	Understanding and comprehension	4	5
Discussion and oral and written examinations	Presentation and discussion	The Concept of Branches, Their Types, and the Importance of Accounting for Their Operations	Understanding and comprehension	4	6
Discussion and oral and written examinations	Presentation and discussion	Accounting Treatments for Internal Branches – Centralized Method	Understanding and comprehension	4	7
Discussion and oral and written examinations	Presentation and discussion	Accounting Treatments for Internal Branches – Decentralized Method	Understanding and comprehension	4	8
Discussion and oral and written examinations	Presentation and discussion	Reconciling Current Accounts (Branch Current and Head Office Current) and Preparing Consolidated Financial Statements for the Head Office and Its Branches	Understanding and comprehension	4	9

Discussion and oral and written examinations	Presentation and discussion	Solutions to Questions and Exercises + First Semester Exam	Understanding and comprehension	4	10
Discussion and oral and written examinations	Presentation and discussion	The Concept of Revenue, Its Recognition Basis, and Related Accounting Problems	Understanding and comprehension	4	11
Discussion and oral and written examinations	Presentation and discussion	The Concept of Consignment Goods and Revenue Recognition Basis from the Principal's and Agent's Perspectives	Understanding and comprehension	4	12
Discussion and oral and written examinations	Presentation and discussion	Problems and Revenue Recognition Basis Resulting from Installment Sales – Installment Sales Method	Understanding and comprehension	4	13
Discussion and oral and written examinations	Presentation and discussion	Problems and Revenue Recognition Basis Resulting from installment sales transactions – Installment sales methods	Understanding and comprehension	4	14
Discussion and oral and written examinations	Presentation and discussion	Solutions to questions and exercises + First semester exam	Understanding and comprehension	4	15

25. Course name	
Control and audit	
26. Course code	
AD3205	
27. Chapter/Year	
Second course 2026	
28. Date of preparation of this description	
14/3/2026	
29. Available attendance forms	
My presence	
30. Number of study hours (total) / Number of units (total)	
45/3	
31. Name of the course administrator (if more than one name is mentioned)	
.Name: M,IZDIHAR Jassim mohammed :Email bus.ezdehar.jasim@uobabylon.edu.iq	
32. Course objectives	
control and auditing to achieve the ultimate goal, which is to preserve public funds. The activity of internal auditing and control extends throughout .the university, its colleges and institutes	Subject objectives
33. Teaching and learning strategies	
<ul style="list-style-type: none"> • brainstorming strategy • Learning strategy by modeling • Teamwork strategy or cooperative learning • Discussion strategy • Project strategy • A strategy for problem-solving or problem-based learning • Story strategy Combining different strategies	Strategy
34. Course structure	

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Discussion and oral and written examinations	Presentati on and discussion	A historical introduction to the development of the concept of auditing, its objectives, types, and its role in serving establishments	Understanding and comprehension	3	1
Discussion and oral and written examinations	Presentati on and discussion	generally accepted auditing standards	Understanding and comprehension	3	2
Discussion and oral and written examinations	Presentati on and discussion	Definition of errors and fraud, identification of their types, the auditor's position on errors and the type of responsibility	Understanding and comprehension	3	3
Discussion and oral and written examinations	Presentati on and discussion	Auditor's preliminary procedures and planning for the audit process	Understanding and comprehension	3	4
Discussion and oral and written examinations	Presentati on and discussion	Auditor's working papers	Understanding and comprehension	3	5
Discussion and oral and written examinations	Presentati on and discussion	Audit program	Understanding and comprehension	3	6
Discussion and oral and written examinations	Presentati on and discussion	Evidence in auditing, factors affecting its efficiency and sufficiency , types of evidence and technical means	Understanding and comprehension	3	7

Discussion and oral and written examinations	Presentati on and discussion	Evidence in auditing, factors affecting its efficiency and sufficiency , types of evidence and technical means	Understanding and comprehension	3	8
Discussion and oral and written examinations	Presentati on and discussion	Defining the concept of internal control and the elements of internal control	Understanding and comprehension	3	9
Discussion and oral and written examinations	Presentati on and discussion	Types of internal control, its means and means of examining internal control	Understanding and comprehension	3	10
Discussion and oral and written examinations	Presentati on and discussion	Types of internal control, its means and means of examining internal control	Understanding and comprehension	3	11
Discussion and oral and written examinations	Presentati on and discussion	Internal auditing, its concept, types, internal auditing standards and procedures	Understanding and comprehension	3	12
Discussion and oral and written examinations	Presentati on and discussion	Auditor's report	Understanding and comprehension	3	13
Discussion and oral and written examinations	Presentati on and discussion	Auditor's report	Understanding and comprehension	3	14
Discussion and oral and written examinations	Presentati on and discussion	Second semester exam and solutions to chapter questions	Understanding and comprehension	3	15

35. Course Evaluation

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

36. Learning and teaching resources

Accounting International (in English) And Arabic)
.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.)
	Electronic references, websites

25. Course Name	
Natural Resources Accounting	
26. Course code	
AD4204	
27. Semester/ Year	
Second / Third	
28. Date this description was prepared	
14/3/2026	
29. Available forms of attendance	
Weekly attendance	
30. Number of study hours (total) / Number of units (total)	
3/45	
31. (Name of course coordinator (if applicable) More than one name is mentioned	
NAME: Asst. Lect .Haider Jassim Mohammad AL-Hasnawi	
Email: bus684.haider.jasem@uobabylon.edu.iq .	
32. objectives Course	
To provide the student with comprehensive information about the accounting systems //General objective used in the oil sector and the components of these systems	
As shown below	Course objectives
<p>General objectives</p> <p>Introducing the student to the fundamentals of natural resource accounting according to the scientific method, and the characteristics and functions of scientific thinking</p> <p>Behavioral objectives</p> <p>To familiarize the student with natural resource calculations (especially calculations related to the petroleum sector, which will be the subject of study during this semester)</p> <p>To familiarize the student with the accounts specific to the oil sector, their associated costs and methods of calculation, the final accounts of oil companies, and the related accounting treatments</p> <p>To familiarize the student with the nature of accounts related to fixed assets associated with oil activity and the accounting treatments related to them</p>	
33. Teaching and learning strategies	

<ul style="list-style-type: none"> • brainstorming strategy • Learning strategy by modeling • Teamwork strategy or cooperative learning • Discussion strategy • Project strategy • A strategy for problem-solving or problem-based learning • Story strategy • Combining different strategies 	strategy
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34. Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Oral and written exam	brainstorming strategy	Characteristics of extractive industries activity and the nature of oil accounting	Understanding and comprehension	3	1
Oral and written exam	Teamwork strategy	Exploration and research expenditures International , Financial Reporting Standard for Extractive Industries (IFRS 6)	Understanding and comprehension	3	2
Oral and written exam	Brainstorming strategy	Accounting treatment for the research and exploration phase (capital expenditure (method	Understanding and comprehension	3	3
Oral and written exam	Discussion strategy	The revenue expenditure method , the successful efforts method	Understanding and comprehension	3	4
Oral and written exam	brainstorming strategy	Methods of calculating amortization for non-prepared contracts the method of cost) and duration of each (contract separately	Understanding and comprehension	3	5

Oral and written exam	Problem-solving strategy	Method of calculating amortization for non-prepared contracts (a specific percentage of (the total	Understanding and comprehension	3	6
Oral and written exam	Team strategy	Closing non-productive contract accounts (upon assignment, conversion to productive contracts , (upon sale	Understanding and comprehension	3	7
Oral and written exam	. strategy	Closing non-prepared contract accounts in the case of calculating amortization on a percentage basis	Understanding and comprehension	3	8
Oral and written exam	Combining different strategies	Drilling and Exploration Phase	Understanding and comprehension	3	9
Oral and written exam	Combining different strategies	Accounting for wells under drilling, drilling operations (accounting treatment of capital drilling and revenue drilling (operations	Understanding and comprehension	3	10
Oral and written exam	Combining different strategies	phase , accounting treatment of the production phase recording revenues) (and expenses	Understanding and comprehension	3	11
Oral and written exam	. strategy	Methods for calculating the depletion of producing wells (fully developed contracts and partially (developed contracts	Understanding and comprehension	3	12

Oral and written exam	brainstorming strategy	Depreciation of equipment and fixed assets	Understanding and comprehension	3	13
Oral and written exam	Combining different strategies	Final accounts of oil companies	Understanding and comprehension	3	14
Oral and written exam	brainstorming strategy	Accounting for oil in Iraq (Accounting treatment under the unified accounting system)	Understanding and comprehension	3	15

35.Course evaluation

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

The whole	Written exam	monthly exam	Daily test	Daily preparation
100	50	40	5	5

36.Learning and teaching resources

nothing	Required textbooks (methodology, if applicable)
Natural Resources Accounting – Thaer Sabri .1 Mahmoud Kazem Al-Ghaban Oil and Gas Accounting – Dr. Abdul Khaliq .2 Mutlaq Al-Rawi Oil Accounting – Prof. Dr. Khaled Amin .3 Abdullah	Recommended supporting books and references (...scientific journals, reports)
nothing	references , websites

1. Course Name

A unified accounting system in accordance with International Accounting and Financial Reporting Standards

2. eCourse code

HACC 7320 9

3. Semester / Year

quarterly

4. Date this description was prepared

3/14/2026

5. Available forms of attendance

Practical and theoretical

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

45/3

7. .Name of the course coordinator (if there is more than one, please mention it)

Name: Prof. Dr. Mohammedmhisana Abdulreda

Email : mohammed.abdulreda@uobabylon.edu.iq

8. Course objectives

Cognitive objectives:

1. Familiarizing the student with international accounting standards
2. Familiarizing the student with the literature on International Accounting Standards and Financial Reporting
3. To familiarize the student with the theoretical practices of international accounting standards

Course skills objectives:

1. The student will acquire skills in recording daily entries and adjustments according to accounting standards
2. .The student acquires skills in recording documents and ledgers
3. The student will acquire skills in preparing financial statements in accordance with financial accounting and reporting standards

Course objectives

9. Teaching and learning strategies

- Using lectures PowerPoint program
- . Educational films
- . Guiding students to some websites that they can benefit from
- Practical laboratory on models

Evaluation methods

- Take daily quickquizzes
- Conducting monthly exams
- Conducting midterm and final exams

strategy

10. Course structure

Evaluation Method	Learning method	Unit or topic name	Required learning outcomes	Hours	Week
Daily exams semester exams Mid-year exams Final exams	Theoretical lectures using PDF PowerPoint	Applying international standards for the first time	restrictive practices	3	1
		Revenue from contracts with clients – Other revenue	Measurement, recognition, and recording	3	2
		Income taxes – Lease agreements	Measurement, recognition, and recording	3	3
		Employee benefits – borrowing costs	Measurement, recognition, and recording	3	4
		Contracting activity – Government grants and aid	Measurement, recognition, and recording	3	5
		Accounting treatment of debtors and creditors of non-current operations	Measurement, recognition, and recording	3	6
		Fair Value Measurement – Operating Segments	Measurement, recognition, and recording	3	7
		Changes in foreign exchange rates	Measurement, recognition, and recording	3	8
		Provisions, contingent liabilities, and contingent assets	Measurement, recognition, and recording	3	9
		Subsequent events – accounting policies – changes in accounting estimates	Measurement, recognition, and recording	3	10
		Presentation and disclosure requirements in financial statements	Measurement, recognition, and recording	3	11
		Financial statements	Preparation of financial statements	3	12
		Analytical findings	Preparing analytical reports	3	13
		Document and accounting collection	Record keeping and preparation	3	14
Final exam	-	3	15		

11. Course evaluation

5 = Attendance and absence grade

5 = Daily exam score

5 = Student's grade in the lesson

10 = Midterm exam grade

15 . The final exam grade is

60. = Final grade

12. Learning and teaching resources

ified accounting system in accordance with International Accounting and Financial Reporting Standards – Federal Board of Supreme Audit

Required textbooks (methodology, if applicable

Main references (sources)

Scientific journals and websites

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

Websites on topics Research

Electronic references, websites

veloping the curriculum content by deleting, adding, and .1
 . replacing
 ng modern teaching methods that are appropriate to the .2
 . learners' level from time to time
 dating the methods of assessment and measuring student .3
 . performance
 . Encouraging e-learning .4
 equip the student with the skills required for the health .5
 medical technician profession and the changes of the
 . times

Curriculum Development Plan

37. Course name	
Cost accounting 2	
38. Course code	
AD3204	
39. Chapter/Year	
Second course / 2026	
40. Date of preparation of this description	
14/3/2026	
41. Available attendance forms	
My presence	
42. Number of study hours (total) / Number of units (total)	
hours / 52 units 65	
43. Name of the course administrator (if more than one name is mentioned)	
thename :M.M.Rafal jaber fakhari Email : bus302.rafal.jabr@uobabylon.edu.iq	
44. Course objectives	
:Objectives of cost accounting Calculate the cost of production– Providing the administration with the – necessary information for the purposes of .performing its various functions Determining the unit cost of the product helps in the pricing process and in determining the cost of inventory, and from there we arrive at what the company’s . profits are	Subject objectives
45. Teaching and learning strategies	

					Strategy
46. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Oral and written exam	In the university classroom	Production order costs	Understanding and comprehension	4	1
Oral and written exam	In the university classroom	Production order costs	Understanding and comprehension	4	2
Oral and written exam	In the university classroom	Production order costs	Understanding and comprehension	4	3
Oral and written exam	In the university classroom	Production order costs	Understanding and comprehension	4	4
Oral and written exam	In the university classroom	Production order costs	Understanding and comprehension	4	5
Oral and written exam	In the university classroom	Stage costing system	Understanding and comprehension	4	6
Oral and written exam	In the university classroom	Stage costing system	Understanding and comprehension	4	7
Oral and written exam	In the university classroom	Stage costing system	Understanding and comprehension	4	8
Oral and written exam	In the university classroom	Stage Costing System / Damage Handling	Understanding and comprehension	4	9
Oral and written exam	In the university classroom	Stage Costing System / Damage Handling	Understanding and comprehension	4	10
Oral and written exam	In the university classroom	Stage Costing System / Loss and Addition	Understanding and comprehension	4	11
Oral and written exam	In the university classroom	Stage Costing System / Loss and Addition	Understanding and comprehension	4	12
Oral and written exam	In the university classroom	Methods of determining and collecting costs	Understanding and comprehension	4	13
Oral and written exam	In the university classroom	Methods of determining and collecting costs	Understanding and comprehension	4	14

Oral and written exam	In the university classroom	Methods of determining and collecting costs	Understanding and comprehension	4	15
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47. Course Evaluation

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

48. Learning and teaching resources

Cost Accounting Dr. Salah Mahdi Al-Kawaz	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

المرحلة الرابعة/الكورس الأول

49. Course name
Advanced Cost Accounting 1
50. Course code
AD4101
51. Chapter/Year
First course 2026
52. Date of preparation of this description
14/3/2026
53. Available attendance forms
My presence
54. Number of study hours (total) / Number of units (total)
hours60 / 4 units
55. Name of the course administrator (if more than one name is mentioned)
Name: Dr.Aqdas Hussein hadi Email: bus.aqdas.hussein@uobabylon.edu.iq
56. Course objectives

General Objective // To Its main objective is to provide introduce the student to cost accounting, its ethics and practices, and the classification of costs for control and decision-making purposes

Subject objectives

Behavioral Objectives

1-The student will understand advanced cost accounting, the ethics and practices of cost and management accountants, and the classification of costs for control and decision-making purposes into variable, fixed, and mixed costs.

2-The student will understand costs, their functions, and their behavior.

3-The student will be able to analyze cost variances, prepare flexible budgets, and analyze indirect manufacturing cost variances.

4- The student will determine the just-in-time production system, its components, and how to apply accounting procedures within that system.

57. Teaching and learning strategies

- Brainstorming strategy
- Learning by modeling strategy
- Group work or cooperative learning strategy
- Discussion strategy
- Project-based learning strategy
- Problem-solving or problem-based learning strategy
- Storytelling strategy
- Combining different strategies

Strategy

58. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
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Oral and written exam	Combining different strategies	Static budget	Understanding and comprehension	4	1
Oral and written exam	Combining different strategies	Flexible budget	Understanding and comprehension	4	2
Oral and written exam	Combining different strategies	Flexible budget	Understanding and comprehension	4	3
Oral and written exam	Combining different strategies	Standard costing	Understanding and comprehension	4	4
Oral and written exam	Combining different strategies	-introduction to costs accumulations method	Understanding and comprehension	4	5
Oral and written exam	My presence	-development of standard cost system	Understanding and comprehension	4	6
Oral and written exam	Combining different strategies	-considerations in establishing standard	Understanding and comprehension	4	7
Oral and written exam	Combining different strategies	Standard costing:setting standard	Understanding and comprehension	4	8
Oral and written exam	Combining different strategies	-setting standards for direct materials	Understanding and comprehension	4	9
Oral and written exam	Combining different strategies	-setting standards for direct labor	Understanding and comprehension	4	10
Oral and written exam	Combining different strategies		Understanding and comprehension	4	11
Oral and written exam	Combining different strategies	Standard costing variances analysis	Understanding and comprehension	4	12
Oral and written exam	Combining different strategies	Exercises and practices for variances	Understanding and comprehension	4	13
Oral and written exam	Combining different strategies	Flexible budget and overhead control	Understanding and comprehension	4	14

Oral and written exam	Combining different strategies	Overhead costs variances analysis	Understanding and comprehension	4	15
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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, written exams, reports, etc.

60. Learning and teaching resources

<p>Al-Jubouri, Nassif Jassim, Al-Janabi, Abdul Khalaf, Cost Accounting, Fifth Edition, Baghdad, Iraq, 2015 Abu Zaid, Kamal Khalif, Advanced Studies in Cost Accounting, 2007 Muharram, Zeinat Muhammad, Principles of Cost Accounting, 2005 Abu Nassar, Muhammad, Cost Accounting, First Edition, Amman, Jordan, 2008 Al-Kawaz, Salah, Cost Accounting, First Edition, 2023</p>	Required textbooks (methodology if any)
	Main References (Sources))
	Recommended supporting books and references (scientific journals, reports, etc)
	Electronic references, websites

61. Course name	
Accounting specialized accounting systems	
62. Course code	
AD4102	
63. Chapter/Year	
First semester 2026	
64. Date of preparation of this description	
14/3/2026	
65. Available attendance forms	
My presence	
66. Number of study hours (total) / Number of units (total)	
hours / 4 units 60	
67. Name of the course administrator (if more than one name is mentioned)	
.Name: M.IZDIHAR Jassim mohammed :Email : bus.ezdehar.jasim@uobabylon.edu.iq	
68. Course objectives	
<p>General Objective // By the end of the course, the student will be able to identify agricultural and animal activities.</p> <p>Behavioral Objectives//</p> <p>1-By the end of the course, the student will be able to identify the characteristics, components, and costs of agricultural activities.</p> <p>2-By the end of the course, the student will be able to differentiate between calculating the costs of human, mechanical, and animal labor.</p> <p>3-By the end of the course, the student will be able to identify the materials required and used in agricultural activities.</p>	<p>Subject objectives</p>

4-By the end of the course, the student will be able to prepare accounting adjustments for agricultural activities.

5-By the end of the course, the student will be able to apply costing techniques used in agricultural activities.

6- By the end of the course, the student will be able to distinguish between the costs of plant and animal activities.

69. Teaching and learning strategies

<ul style="list-style-type: none"> •Brainstorming strategy •Learning by modeling strategy •Group work or cooperative learning strategy •Discussion strategy •Project-based learning strategy •Problem-solving or problem-based learning strategy •Storytelling strategy • Combining different strategies 	Strategy
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70. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Oral and Written Examination	Brainstorming strategy	The concept and characteristics of agricultural activity	Understanding and comprehension	4	1
Oral and Written Examination	Teamwork strategy	Methods of utilizing agricultural land	Understanding and comprehension	4	2
Oral and Written Examination	Project strategy	Accounting for agricultural materials	Understanding and comprehension	4	3
Oral and Written Examination	Discussion strategy	Accounting for human and mechanized labor	Understanding and comprehension	4	4
Oral and Written Examination	Storytelling	Agricultural cost lists	Understanding and	4	5

Examination	strategy		comprehension		
Oral and Written Examination	Problem-solving strategy	Crop accounting	Understanding and comprehension	4	6
Oral and Written Examination	Learning by modeling strategy	Orchard and fruit orchard accounting	Understanding and comprehension	4	7
Oral and Written Examination	Teamwork strategy	Breeding livestock	Understanding and comprehension	4	8
Oral and Written Examination	Combining different strategies	Working livestock	Understanding and comprehension	4	9
Oral and Written Examination	Combining different strategies	Fattening cattle	Understanding and comprehension	4	10
Oral and Written Examination	Combining different strategies	Dairy Livestock	Understanding and comprehension	4	11
Oral and Written Examination	Teamwork strategy	Final Accounts in Agricultural Establishments	Understanding and comprehension	4	12
Oral and Written Examination	Project strategy	The Concept and Characteristics of Hotel Operations	Understanding and comprehension	4	13
Oral and Written Examination	Combining different strategies	Bookkeeping and Accounting Treatments for Hotel Transactions	Understanding and comprehension	4	14
Oral and Written Examination	Combining different strategies	Measuring Revenues and Expenses in the Hotel Sector	Understanding and comprehension	4	15

71. Course evaluation

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

72. Learning and teaching resources

Specialized Accounting Agriculture – Hospitality Professor Dr. Thaer Sabri Mahmoud Al-Ghaban Assistant Professor Faiza Ibrahim Mahmoud Al-Ghaban University of Baghdad Higher Institute for Accounting and Financial Studies	Required textbooks (methodology if any)
	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references, websites

73. Course name
International Auditing Standards
74. Course code
AD4103
75. Chapter/Year
First semester 2026
76. Date of preparation of this description
14/3/2026
77. Available attendance forms
My presence
78. Number of study hours (total) / Number of units (total)
30/2
79. Name of the course administrator (if more than one name is mentioned)
the name :Dr. ABDILMAHDI Abdikhusein idan Email : Mahhusin@uobabylon.edu.iq
80. Course objectives

General Objective // By the end of this course, the student will be able to understand and be familiar with the International Standards on Auditing (ISAs) of the International Federation of Accountants (IFAC). The study of ISAs related to topics such as: responsibilities, planning, internal control, audit evidence, audit findings and reports, specialized areas, related services, and international data.

Subject objectives

Behavioral Objectives //

1- To identify the standards related to the stages of auditing, including process auditing, control examination, analytical procedures, and detailed process examination.

2-To understand audit procedures, enabling the student to obtain a professional qualification as an auditor. This provides a new entry point for the student, after their initial knowledge of accounting, to develop auditing skills.

3-To explore the importance of evidence, how to collect it, its types, and its uses, and then to discuss reports and their connection to the findings of the audit.

4- To understand the role of the internal control system and its audit process.

81. Teaching and learning strategies

- Brainstorming strategy
- Learning by modeling strategy
- Group work or cooperative learning strategy
- Discussion strategy
- Project-based learning strategy
- Problem-solving or problem-based learning strategy
- Storytelling strategy
- Combining different strategies

Strategy

82. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Weeks	The week
Oral and Written Examination	Brainstorming strategy	Introductory Notes on International Standards on Auditing (ISAs) 100-199	Understanding and Comprehension	2	1
Oral and Written Examination	Teamwork strategy	Responsibilities 200-299	Understanding and Comprehension	2	2
Oral and Written Examination	Project strategy	Responsibilities 200-299	Understanding and Comprehension	3	3
Oral and Written Examination	Discussion strategy	Planning 300-399	Understanding and Comprehension	2	4
Oral and Written Examination	Storytelling strategy	Internal Control 400-499	Understanding and Comprehension	2	5
Oral and Written Examination	Problem-solving strategy	Evidence 500-599	Understanding and Comprehension	2	6
Oral and Written Examination	Learning by modeling strategy	Evidence 500-599	Understanding and Comprehension	2	7
Oral and Written Examination	Teamwork strategy	Utilizing the Work of Other Auditors 600-699	Understanding and Comprehension	2	8
Oral and Written Examination	Combining different strategies	ISA 1009 Computer-Assisted Auditing Techniques	Understanding and Comprehension	2	9
Oral and Written Examination	Combining different strategies	ISA 700 Forming an Opinion and Reporting on Financial Statements	Understanding and Comprehension	2	10
Oral and Written Examination	Combining different strategies	ISA 705	Understanding and Comprehension	2	11
Oral and Written Examination	Teamwork strategy	Internal Audit Evidence	Understanding and Comprehension	2	12
Oral and Written Examination	Project strategy	Internal Audit Evidence	Understanding and Comprehension	2	13
Oral and Written Examination	Combining different strategies	Internal Audit Evidence	Understanding and Comprehension	2	14
Oral and Written Examination	Combining different strategies	Internal Audit Evidence	Understanding and Comprehension	2	15

83. Course Evaluation

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

84. Learning and teaching resources

International Auditing Standards / Issued by the International Federation of Accountants	Required textbooks (methodology if any)
	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc)
Browse the Google web using the desired topic keyword	references , websites

85. Course name

Management Accounting E 1

86. Course code

AD4104

87. Chapter/Year

First semester 2026

88. Date of preparation of this description

14/3/2026

89. Available attendance forms

My presence

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

60 /4

91. 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

92. Course objectives

<p>General Objective//</p> <p>1-To clarify the concept of managerial accounting.</p> <p>2-To explain the differences between cost accounting, financial accounting, and managerial accounting.</p> <p>3-To explain cost terminology and methods of classification and categorization.</p> <p>4-To analyze the relationship between cost, volume, and profit.</p> <p>5-To analyze costs and revenues for short-term decision-making.</p> <p>Behavioral Objectives//</p> <p>1-To present problems related to managerial accounting and encourage students to consider solutions or developments.</p> <p>2-To encourage the development of students' accounting thinking.</p> <p>3-To develop internet research skills to broaden their accounting knowledge.</p> <p>4- To motivate students to express their creative ideas.</p>	<p>Subject objectives</p>
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93. Teaching and learning strategies

<ul style="list-style-type: none"> •Brainstorming strategy •Group work or cooperative learning strategy •Discussion strategy •Problem-solving or problem-based learning strategy •Storytelling strategy • Combining different strategies 	<p>Strategy</p>
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94. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
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Oral and Written Examination	Combining different strategies	Introduction : Managerial Accounting concepts and principles	Understanding and Estimation	4	1
Oral and Written Examination	Combining different strategies	Introduction : Managerial Accounting concepts and principles	Understanding and Estimation	4	2
Oral and Written Examination	Combining different strategies	General cost classification :period costs , product costs ,variable cost ,fixed cost ,direct cost , indirect cost , differential cost and revenue opportunity cost , sunk cost	Understanding and Estimation	4	3
Oral and Written Examination	Combining different strategies	General cost classification :period costs , product costs ,variable cost ,fixed cost ,direct cost , indirect cost , differential cost and revenue opportunity cost , sunk cost	Understanding and Estimation	4	4
Oral and Written Examination	Combining different strategies	Cost behave and cost estimating a cost function	Understanding and Estimation	4	5
Oral and Written Examination	Combining different strategies	The basics of cost – volume –profit (C.V.P) analysis break – even analysis , break – even computations , contribution margin , contribution margin ration (CM ratio) , some applications of CVP concepts	Understanding and Estimation	4	6
Oral and Written Examination	Combining different strategies	Importance of the contribution margin , C.V.P relationships in graphic form , target net profit analysis the margin of safety , operating leverage	Understanding and Estimation	4	7
Oral and Written Examination	Combining different strategies	Importance of the contribution margin , C.V.P relationships in graphic form , target net profit analysis the margin of safety , operating leverage	Understanding and Estimation	4	8

Oral and Written Examination	Combining different strategies	The concept of sales mix , the definition of sales mix sales mix and break – even analysis , sales mix and per unit contribution margin , assumptions of C.V.P analysis	Understanding and Estimation	4	9
Oral and Written Examination	Combining different strategies	The concept of sales mix , the definition of sales mix sales mix and break – even analysis , sales mix and per unit contribution margin , assumptions of C.V.P analysis	Understanding and Estimation	4	10
Written Examination		First exam		4	11
Oral and Written Examination	Combining different strategies	Decision making and relevant information :adding and dropping product lines , and other segments , the make of buy decision	Understanding and Estimation	4	12
Oral and Written Examination	Combining different strategies	Decision making and relevant information :adding and dropping product lines , and other segments , the make of buy decision	Understanding and Estimation	4	13
Written Examination	Combining different strategies	Special orders decision	Understanding and Estimation	4	14
Oral and Written Examination		Second exam		4	15

95. Course Evaluation

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

96. Learning and teaching resources

-	Main Reference
Cost Accounting / A Managerial Approach / Charles Horngren	Recommended supporting books and references (financial reports)
Browse the Google web using the desired topic keyword.	Electronic references , websites (company websites)

97. Course name
International Accounting
98. Course code
AD4103
99. Chapter/Year
First semester 2026
100. Date of preparation of this description
14/3/2026
101. Available attendance forms
Weekly presence
102. Number of study hours (total) / Number of units (total)
30 hours / (2 units)
103. 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
104. Course objectives

General objective: To enable the student to understand the nature of international accounting, the organizations concerned with it, and the environmental factors and variables affecting it, in addition to enabling him to become familiar with international financial reporting standards and accounting topics and problems related to the business environment.

1-The student defines international accounting and explains the reasons for its importance.

2-The student explains the contributions of local, regional, and international organizations and bodies, and demonstrates knowledge of International Financial Reporting Standards (IFRS) and International Accounting Harmonization.

3-The student records transactions in a foreign currency, whether related to deferred purchases or deferred sales.

4-The student uses the exchange rate to translate the balance sheet items of a foreign subsidiary.

5-The student distinguishes between International Accounting Standards (IAS) and Generally Accepted Accounting Principles (GAAP) in the United States.

Subject objectives

105. Teaching and learning strategies

<ul style="list-style-type: none"> • 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 	Strategy
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106. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Oral and Written Examination	Brainstorming strategy	International Accounting and International Business	Understanding and comprehension	2	1
Oral and Written Examination	Teamwork strategy	The Impact of Environmental Variables on Accounting	Understanding and comprehension	2	2
Oral and Written Examination	Brainstorming strategy	Accounting Classifications and Financial Reporting Systems	Understanding and comprehension	2	3
Oral and Written Examination	Discussion strategy	International Accounting Consensus	Understanding and comprehension	2	4
Oral and Written Examination	Brainstorming strategy	International Accounting Organizations and International Accounting Standards Board (IASB) Publications	Understanding and comprehension	2	5
Oral and Written Examination	Problem-solving strategy	Accounting for Foreign Currency Transactions – Principles of Foreign Exchange	Understanding and comprehension	2	6
Oral and Written Examination	Team-building strategy	Accounting for Foreign Currency Transactions – Foreign Currency Transactions	Understanding and comprehension	2	7
Written Examination		First Midterm Exam		2	8

Oral and Written Examination	Combining different strategies	Translation of Financial Statements Prepared in Foreign Currency: Current/Non-Current Method	Understanding and comprehension	2	9
Oral and Written Examination	Combining different strategies	Translation of Financial Statements Prepared in Foreign Currency: Cash/Non-Current Method	Understanding and comprehension	2	10
Oral and Written Examination	Combining different strategies	Translation of Financial Statements Prepared in Foreign Currency: Interim/Current Rate Method	Understanding and comprehension	2	11
Oral and Written Examination	Teamwork strategy	Accounting for Changes in the General Price Level – The Impact of Inflation on Companies	Understanding and comprehension	2	12
Oral and Written Examination	Brainstorming strategy	Accounting for Changes in the General Price Level – Alternatives to Accounting Measurement	Understanding and comprehension	2	13
Oral and Written Examination	Combining different strategies	Hedge Accounting	Understanding and comprehension	2	14
Written Examination		Second Midterm Exam		2	15

107. 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 preparation	Daily exam	monthly exam	Written exam	the total
5	5	40	50	100

108. Learning and teaching resources

-	Required textbooks (methodology if any)
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International Accounting (Dr. Hussein Jassim (Fallah, Dr. Saad Salman Awad International Accounting (Dr. Talal Al-Jajawi)	Recommended supporting books and references (scientific journals, reports, etc.)
Browse the Google web using the desired topic keyword .	Electronic references, websites

109. Course name
Scientific research methods and ethics
110. Course code
AD4105
111. Chapter/Year
First semester 2026
112. Date of preparation of this description
14/3/2026
113. Available attendance forms
Weekly presence
114. Number of study hours (total) / Number of units (total)
30 hours / (2 units)
115. Name of the course administrator (if more than one name is mentioned)
Name : Dr.Mohammed Mahmoud Altai Email : bus.mohammed.mahm@uobabylon.edu.iq
116. Course objectives

<p>General Objectives//</p> <p>1-To acquire knowledge of the importance of scientific research, its characteristics, types, requirements, qualities of good research, and its ethics.</p> <p>2-To acquire knowledge of the steps of scientific research.</p> <p>3-To acquire knowledge of how to document scientific research.</p> <p>4-To understand the formal and substantive characteristics of scientific research.</p> <p>Behavioral Objectives//</p> <p>1-To understand how to address problems encountered in practical life by following the scientific method and approach to solve these problems.</p> <p>2-To explain what was learned in the theoretical aspects related to the methods and ethics of scientific research studied this semester in order to produce a comprehensive scientific research paper and apply this knowledge practically.</p>	<p>Subject objectives</p>
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117. Teaching and learning strategies

- Brainstorming strategy
- Group work or cooperative learning strategy
- Discussion strategy
- Problem-solving or problem-based learning strategy
- Combining different strategies

Strategy

118. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
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Oral and Written Examination	Brainstorming strategy	Science, the aims of science: assumptions of the scientific method, general nature, human axioms	Understanding and comprehension	2	1
Oral and Written Examination	Teamwork strategy	Research methodology: Why? Benefits of learning scientific research methods, requirements for scientific research, principles of scientific thinking	Understanding and comprehension	2	2
Oral and Written Examination	Project strategy	Characteristics of scientific thinking, obstacles to scientific thinking	Understanding and comprehension	2	3
Oral and Written Examination	Discussion strategy	Researcher's readiness, researcher preparation	Understanding and comprehension	2	4
Oral and Written Examination	Problem-solving strategy	Steps of the scientific method: Research problem: Sources for obtaining the problem: Identifying the problem, formulating the problem, criteria for formulating the problem, criteria for evaluating the research problem	Understanding and comprehension	2	5
Oral and Written Examination	Cooperative learning strategy	Accessing and generalizing results: Scientific research tools (methods): Samples, questionnaires, interviews, observations, tests	Understanding and comprehension	2	6

Oral and Written Examination	Teamwork strategy	Research presentation style, research writing style: writing language, grammar usage, punctuation usage	Understanding and comprehension	2	7
Oral and Written Examination	Combining different strategies	Uses of letters, tables, shapes, charts, diagrams, and others	Understanding and comprehension	2	8
Oral and Written Examination	Combining different strategies	Documenting scientific research (reference writing style)	Understanding and comprehension	2	9
Oral and Written Examination	Combining different strategies	Statistical methods and the use of computers	Understanding and comprehension	2	10
Oral and Written Examination	Teamwork strategy	Research components (research structure)	Understanding and comprehension	2	11
Oral and Written Examination	Project strategy	Forward exchange contracts	Understanding and comprehension	2	12
Oral and Written Examination	Combining different strategies	Scientific research evaluation criteria: criteria for evaluating the research topic, evaluation of the research methodology. Ten criteria for defining the problem and export	Understanding and comprehension	2	13
Oral and Written Examination	Combining different strategies	Research planning criteria, research implementation criteria, results analysis criteria, and criteria for evaluating the research methodology.	Understanding and comprehension	2	14
Written Examination	Combining different strategies	List of sources, aesthetic aspect of the research	Understanding and comprehension	2	15

119. 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.

120. Learning and teaching resources

1-Scientific Research Methods: An Applied Perspective

Author: Dr. Fayeza Jumaa Al-Najjar and others

Publisher: Dar Al-Hamid for Publishing and Distribution

Year: 2009

2.Scientific Research in Business

Administration Using Computer Technologies

Author: Dr. Jalal Muhammad Al-Nuaimi

Publisher: Ithraa for Publishing and Distribution

Year: 2008

Required textbooks (methodology if any)

<p>Lectures prepared by the course instructor (Assistant Professor Dr. Fadhil Jamil Tahir.)</p> <p>1-Scientific Research Methods with Practical Applications of SPSS</p> <p>Author: Dr. Naseef Jassim Mohammed Ali and others</p> <p>Publisher: University of Baghdad</p> <p>Publication Year: 2015</p> <p>2-Scientific Research and its Methods Using SPSS</p> <p>Author: Dr. Mahmoud Al-Bayati and others</p> <p>Publisher: Al-Bayna Publishing and Distribution</p> <p>Year: 2010</p>	<p>Recommended supporting books and references (scientific journals, reports, etc.)</p>
<p>Browse the Google web using the desired topic keyword .</p>	<p>Electronic references, websites</p>

المرحلة الرابعة/الكورس الثاني

121. Course name

Management AccountingE 2

122. Course code

AD4201

123. Chapter/Year

two semester 2026

124. Date of preparation of this description

14/3/2026

125. Available attendance forms

My presence

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

4 / 60

127. 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

128. Course objectives

<p>General Objective//</p> <p>1-To clarify the concept of managerial accounting.</p> <p>2-To explain the differences between cost accounting, financial accounting, and managerial accounting.</p> <p>3-To explain cost terminology and methods of classification and categorization.</p> <p>4-To analyze the relationship between cost, volume, and profit.</p> <p>5-To analyze costs and revenues for short-term decision-making.</p> <p>Behavioral Objectives//</p> <p>1-To present problems related to managerial accounting and encourage students to consider solutions or developments.</p> <p>2-To encourage the development of students' accounting thinking.</p> <p>3-To develop internet research skills to broaden their accounting knowledge.</p> <p>4- To motivate students to express their creative ideas.</p>	<p>Subject objectives</p>
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129. Teaching and learning strategies

<ul style="list-style-type: none"> •Brainstorming strategy •Group work or cooperative learning strategy •Discussion strategy •Problem-solving or problem-based learning strategy •Storytelling strategy • Combining different strategies 	<p>Strategy</p>
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130. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Oral and Written Examination	Combining different strategies	Preparing the master budget :the sales budget , the production budget , inventory purchases , the direct materials budget	Understanding and Comprehension	4	1
Oral and Written Examination	Combining different strategies	Preparing the master budget :the sales budget , the production budget , inventory purchases , the direct materials budget	Understanding and Comprehension	4	2

Oral and Written Examination	Combining different strategies	The direct labor budget , the manufacturing overhead budget , the ending finished good inventory budget	Understanding and Comprehension	4	3
Oral and Written Examination	Combining different strategies	The selling and administrative expense budget	Understanding and Comprehension	4	4
Oral and Written Examination	Combining different strategies	The cash budget	Understanding and Comprehension	4	5
Oral and Written Examination	Combining different strategies	The cash budget	Understanding and Comprehension	4	6
Oral and Written Examination	Combining different strategies	The budgeted income statement , the budgeted balance sheet	Understanding and Comprehension	4	7
Written Examination		First exam		4	8
Oral and Written Examination	Combining different strategies	Capital budgeting – an investment concept , typical capital budgeting decisions , characteristics of business investments	Understanding and Comprehension	4	9
Oral and Written Examination	Combining different strategies	Discounted cash flow – the net present value method , the net present value method illustrated , the intern rate – of- return method	Understanding and Comprehension	4	10
Oral and Written Examination	Combining different strategies	Discounted cash flow – the net present value method , the net present value method illustrated , the intern rate – of- return method	Understanding and Comprehension	4	11
Oral and Written Examination	Combining different strategies	Other approaches to capital budgeting decisions , the payback method , accounting rate – of – return method	Understanding and Comprehension	4	12
Oral and Written Examination	Combining different strategies	Other approaches to capital budgeting decisions , the payback method , accounting rate – of – return method	Understanding and Comprehension	4	13
Written Examination	Combining different strategies	Responsibility accounting	Understanding and Comprehension	4	14
Oral and Written Examination		second exam		4	15

131. Course Evaluation

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

132. Learning and teaching resources

-	Required Textbooks
Cost Accounting / A Managerial Approach / Charles Horngren	Main References
-	Recommended supporting books and references (financial reports)
Browse the Google web using the desired topic keyword.	Electronic references , websites (company websites

133. Course name

Advanced Cost Accounting 2

134. Course code

AD4102

135. Chapter/Year

two semester 2026

136. Date of preparation of this description

14/3/2026

137. Available attendance forms

My presence

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

hours / 4 units 60

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

Name: Dr.Aqdas Hussein hadi

Email: bus.aqdas.hussein@uobabylon.edu.iq

140. Course objectives

General Objective //

To introduce the student to cost accounting, its ethics and practices, and cost classification for control and decision-making purposes.

Behavioral Objectives //

1- The student will demonstrate standard cost accounting procedures under both partial and comprehensive methods.

2-The student will develop a phased costing system by demonstrating how to prepare a cost statement and address variances.

3- The student will evaluate the advantages of activity-based costing and its practical application.

Subject objectives

141. Teaching and learning strategies

<ul style="list-style-type: none"> •Brainstorming strategy •Learning by modeling strategy •Group work or cooperative learning strategy •Discussion strategy •Project-based learning strategy •Problem-solving or problem-based learning strategy •Storytelling strategy • Combining different strategies 	Strategy
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142. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Oral and written exam	Combining different strategies	Cost allocations, traditional and activity based	Understanding and comprehension	4	1
Oral and written exam	Combining different strategies	Activity based costing an introduction	Understanding and comprehension	4	2
Oral and written exam	Combining different strategies	Exercises and practices for ABC	Understanding and comprehension	4	3
Oral and written exam	Combining different strategies	InventoryManagement, Just-in-Time, and Simplified Costing	Understanding and comprehension	4	4
Oral and written exam	Combining different strategies	Methods	Understanding and comprehension	4	5
Oral and written exam	Combining different strategies	Backflush costing	Understanding and comprehension	4	6
Oral and written exam	Combining different strategies	Exercises and practices for jit	Understanding and comprehension	4	7
Oral and written exam	Combining different strategies	Exercises and practices for jit	Understanding and comprehension	4	8
Oral and written exam	Combining different strategies	Sales variance analysis	Understanding and comprehension	4	9
Oral and written exam	Combining different strategies	products and by products joint	Understanding and comprehension	4	10
Oral and written exam	Combining different strategies	joint cost basics-	Understanding and comprehension	4	11
Oral and written exam	Combining different strategies	-main products, joint products and by products	Understanding and comprehension	4	12

Oral and written exam	Combining different strategies	split off points-	Understanding and comprehension	4	13
Oral and written exam	Combining different strategies	Approaches to allocating joints costs	Understanding and comprehension	4	14
Oral and written exam	Combining different strategies	-sales value at split off method	Understanding and comprehension	4	15

143. Course Evaluation

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

144. Learning and teaching resources

-	Required textbooks (methodology if any)
Al-Jubouri, Nassif Jassim, Al-Janabi, Abdul Khalaf, Cost Accounting, Fifth Edition, Baghdad, Iraq, 2015 Abu Zaid, Kamal Khalif, Advanced Studies in Cost Accounting, 2007 Muharram, Zeinat Muhammad, Principles of Cost Accounting, 2005 Abu Nassar, Muhammad, Cost Accounting, First Edition, Amman, Jordan, 2008 Al-Kawaz, Salah, Cost Accounting, First Edition, 2023	Main references (sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
Browse the Google web using the desired topic keyword.	Electronic references, websites

145. Course name

Financial Reporting Standards

146. Course code

AD4203

147. Chapter/Year

two semester 2026

148. Date of preparation of this description

14/3/2026

149. Available attendance forms

My presence

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

30/2

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

Name: M.M. Mustafa Habib Thahir

Email: bus141.mustafa.habeeb@uobabylon.edu.iq

152. Course objectives

General Objective // By the end of the course, the student will be able to understand international standards and the conceptual framework of accounting, the historical origins and development of International Accounting Standards, and how to apply each standard to a practical accounting method that demonstrates how to measure and disclose information according to the standard's requirements.

Behavioral Objectives //

1- By the end of the course, the student will have the ability and skill to identify International Financial Reporting Standards.

2-By the end of the course, the student will be able to read and understand accounting books related to International Accounting Standards.

3- By the end of the course, the student will be able to pronounce accounting terms and expressions used in international accounting.

Subject objectives

153. Teaching and learning strategies

- Brainstorming strategy
- Learning by modeling strategy
- Group work or cooperative learning strategy
- Discussion strategy
- Project-based learning strategy
- Problem-solving or problem-based learning strategy
- Storytelling strategy
- Combining different strategies

Strategy

154. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
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Oral and Written Examination	Brainstorming strategy	Financial Reporting and Accounting Standards	Understanding and Comprehension	2	1
Oral and Written Examination	Teamwork strategy	International Accounting Standard-Setting Organizations	Understanding and Comprehension	2	2
Oral and Written Examination	Project strategy	Conceptual Framework for Financial Accounting - FASB/IASB Joint Project	Understanding and Comprehension	2	3
Oral and Written Examination	Discussion strategy	International Standard 4 Insurance Contracts	Understanding and Comprehension	2	4
Oral and Written Examination	Storytelling strategy	International Standard 3 Business Combinations	Understanding and Comprehension	2	5
Oral and Written Examination	Discussion strategy	International Standard 7 Financial Instruments Disclosure	Understanding and Comprehension	2	6
Oral and Written Examination	Learning by modeling strategy	International Standard 9 Financial Instruments Measurement	Understanding and Comprehension	2	7
Oral and Written Examination	Brainstorming strategy	International Standard 8 Reporting in Operating Segments	Understanding and Comprehension	2	8
Oral and Written Examination		First Exam	Understanding and Comprehension	2	9
Written Examination	Combining different strategies	International Standard 10 Consolidated Financial Statements	Understanding and Comprehension	2	10
Oral and Written Examination	Combining different strategies	International Standard 11 Joint Arrangements	Understanding and Comprehension	2	11
Oral and Written Examination	Teamwork strategy	International Standard 13 Fair Value Measurement	Understanding and Comprehension	2	12
Oral and Written Examination	Project strategy	International Standard 15 Recognition of Revenue from Contracts with Customers	Understanding and Comprehension	2	13
Written Examination	Combining different strategies	International Standard 16 Finance Leases	Understanding and Comprehension	2	14
Oral and Written Examination		Second Exam		2	15

155. Course Evaluation

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

156. Learning and teaching resources

-	Required textbooks (methodology if any)
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Jumah Fallah Humaidat Muhammad Abu Nassar	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
Browse the Google web using the desired topic keyword	Electronic references, websites

157. Course name

accounting theory

158. Course code

AD4204

159. Chapter/Year

two semester 2026

160. Date of preparation of this description

14/3/2026

161. Available attendance forms

My presence

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

3/45

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

D :the name r.Mohammed MahmoudAltai

Email :mohammed.abdulreda@uobabylon.edu.iq

164. Course objectives

<p>General objective:</p> <p>To enable the student to use disclosure and future trends in solving accounting problems related to changes in price levels.</p> <p>Behavioral Objectives:</p> <ol style="list-style-type: none"> 1. By the end of the course, the student will be able to identify the history, philosophy, and development of accounting. 2. By the end of the course, the student will be able to understand the conceptual framework of accounting and financial reporting. 3. By the end of the course, the student will be able to distinguish the concepts of the structure of accounting theory. 	<p>Subject objectives</p>
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165. Teaching and learning strategies

<ul style="list-style-type: none"> • Brainstorming strategy • Learning by modeling strategy • Group work or cooperative learning strategy • Discussion strategy • Project-based learning strategy • Problem-solving or problem-based learning strategy • Storytelling strategy • Combining different strategies 	<p>Strategy</p>
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166. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Oral and Written Examination	Brainstorming strategy	History and Development of Accounting	Understanding and Comprehension	3	1

Oral and Written Examination	Teamwork strategy	The Nature of Accounting, its Uses, and the Nature of Accounting Theory	Understanding and Comprehension	3	2
Oral and Written Examination	Brainstorming strategy	The Need to Build an Accounting Theory	Understanding and Comprehension	3	3
Oral and Written Examination	Discussion strategy	Traditional Approaches to Building Accounting Theory	Understanding and Comprehension	3	4
Oral and Written Examination	Brainstorming strategy	The Authoritarian Approach to Building Accounting Theory	Understanding and Comprehension	3	5
Oral and Written Examination	Problem-solving strategy	The Conceptual Framework of Accounting and Financial Reporting – Objectives and Concepts	Understanding and Comprehension	3	6
Oral and Written Examination	Problem-solving strategy	The Structure of Accounting Theory – Objectives, Concepts, and Accounting Assumptions	Understanding and Comprehension	3	7
Oral and Written Examination	Teamwork strategy	The Structure of Accounting Theory – Accounting Principles	Understanding and Comprehension	3	8
Written Examination		First Midterm Exam		3	9
Oral and Written Examination	Combining different strategies	The Behavioral Approach to Building Accounting Theory	Understanding and Comprehension	3	10
Oral and Written Examination	Combining different strategies	The Event-Based Approach to Building Accounting Theory	Understanding and Comprehension	3	11
Oral and Written Examination	Combining different strategies	The Descriptive (Realistic) Approach to Building Accounting Theory	Understanding and Comprehension	3	12

Oral and Written Examination	Teamwork strategy	Foundations of Accounting Measurement – Fair Value	Understanding and Comprehension	3	13
Written Examination	Brainstorming strategy	Alternatives to Accounting Measurement and Income Determination Models	Understanding and Comprehension	3	14
Oral and Written Examination		Second Midterm Exam		3	15

167. Course Evaluation

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

168. Learning and teaching resources

-	Required textbooks (methodology if any)
Accounting Theory - Ahmed Belkaoui Accounting Theory - Abbas Mahdi Al-Shirazi	Main References (Sources)
-	Recommended supporting books and references (scientific journals, reports, etc.)
-	Electronic references, websites

169. Course name

Accounting Information Systems

170. Course code

AD3105

171. Chapter/Year

two semester 2026

172. Date of preparation of this description

14/3/2026

173. Available attendance forms

My presence

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

3/45

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

the name:Dr. ABDILMAHDI Abdikhusein idan

Email : Mahhusin@uobabylon.edu.iq

176. Course objectives

General objective //

By the end of the course, the student will be able to utilize accounting data as processed information and present it to decision-makers to assist them in making sound decisions.

Behavioral Objectives//

1-By the end of the course, the student will be able to define the meaning of data, information, and knowledge, and then how to use this knowledge in their studies.

2-By the end of the course, the student will be able to identify the types of accounting information and their necessary requirements.

3-By the end of the course, the student will be able to identify the components of a system in general, its functions, activities, and how it works.

4-By the end of the course, the student will be able to understand the symbols for input, output, processing, storage, and data flow.

5-By the end of the course, the student will be able to identify data flow diagrams and their symbols and provide feedback on these diagrams.

6- By the end of the course, the student will be able to identify the types of cycles (revenue, expenses, human resources, production).

Subject objectives

177. Teaching and learning strategies

- Brainstorming strategy
- Learning by modeling strategy
- Group work or cooperative learning strategy
- Discussion strategy
- Project-based learning strategy
- Problem-solving or problem-based learning strategy
- Storytelling strategy
- Combining different strategies

Strategy

178. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Oral and Written Examination	Brainstorming strategy	Introduction to Information Systems	Understanding and comprehension	3	1
Oral and Written Examination	Teamwork strategy	Accounting Information Systems	Understanding and comprehension	3	2
Oral and Written Examination	Project strategy	Types of Information Systems Based on the Tools They Use	Understanding and comprehension	3	3
Written Examination		First Monthly Exam		3	4
Oral and Written Examination	Storytelling strategy	Information Systems in Economic Units	Understanding and comprehension	3	5
Oral and Written Examination	Problem-solving strategy	The Evolution of the Role of Accounting Information with the Development of Business Establishments	Understanding and comprehension	3	6
Oral and Written Examination	Learning by modeling strategy	Main Activities Included in Business Cycles	Understanding and comprehension	3	7
Oral and Written Examination	Teamwork strategy	System Development Techniques and Documentation Tools	Understanding and comprehension	3	8
Oral and Written Examination	Combining different strategies	Flowcharts: The Concept of Flowcharts and Understanding Symbols	Understanding and comprehension	3	9
Written Examination		Second Monthly Exam		3	10
Oral and Written Examination	Combining different strategies	Revenue Cycle	Understanding and comprehension	3	11
Oral and Written Examination	Teamwork strategy.	Risks (Threats) and Control Procedures in the Revenue Cycle	Understanding and comprehension	3	12
Oral and Written Examination	Project strategy	Expenditure Cycle	Understanding and comprehension	3	13
Oral and Written Examination	Combining different strategies	Risks (Threats) and Control Procedures in the Expenditure Cycle	Understanding and comprehension	3	14
Written Examination		Comprehensive Exam		3	15

179. Course Evaluation

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

180. Learning and teaching resources

-	Required Textbooks
Accounting Information Systems Dr. Ibrahim Al-Jazrawi, College of Administration and Economics, University of Baghdad Dr. Amer Al-Janabi, College of Administration and Economics, University of Baghdad	Main References
Browse the Google web using the desired topic keyword.	Electronic references, websites