Ministry of Higher Education and Scientific Research
Scientific Supervision and Scientific Evaluation Apparatus
Directorate of Quality Assurance and Academic Accreditation
Accreditation Department

Academic Program and Course Description Guide

Accounting Department

2024

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Academic Program Description Form

University Name: .....Al-Ma'moon.....
Faculty/Institute: .....Al-Ma'moon University College.....
Scientific Department: .....Accounting.....
Academic or Professional Program Name: .....Accounting.....
Final Certificate Name: .....Accounting.....
Academic System: ……Semesters……
Description Preparation Date: 12\4\2024
File Completion Date: 12\4\ 2024

Signature:
Head of Department Name:
Assistant Professor Dr
Haithem Ali Mohammed
Date:2024/4/12

Signature:
Scientific Associate Name:
Dr.Ali Gassan Ahmed
Date:2024/4/15

The file

is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Date:2024/4/15

Signature:

Approval of the Dean

1. **Program Vision**
Towards educational programs and research activities to excel and advance by keeping pace with everything new in accounting sciences .

2. **Program Mission**
Strengthening the mission of the Accounting Department in both education, scientific research and serving the Iraqi community by preparing and qualifying graduates with a high degree of efficiency and effectiveness to work in the accounting fields in accordance with the requirements of the labor market and striving to develop the faculty members in the department and achieving a cooperative and complementary relationship with all organizations, bodies and

institutions. Relevant local and international
.

3. Program Objectives

- Preparing graduates academically and professionally and providing them with general and specialized knowledge in the field of accounting
- Maintaining academic and field communication with accounting departments in other universities at the local and international levels and enhancing areas of cooperation and coordination with professional organizations responsible for regulating the accounting profession locally and internationally.
- Adopting contemporary teaching methods that enhance the teaching and learning process and develop the student's creative thought and research.
- Publishing scientific results within reliable international databases and repositories
- Ensuring quality and university performance in accordance with global competitive standards and achieving advanced classifications
- Promoting community service initiatives and encouraging collective volunteer work
- Refine and develop students' extracurricular talents

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4. Program Accreditation

Does the program have program accreditation? And from which agency? No

5. Other external influences

Is there a sponsor for the program? No

6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	1	2	2%	
College Requirements	3	6	6%	
Department Requirements	45	134	90%	
Summer Training	1	2	2%	
Other				

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

7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
First Year/First Semester	ACFA1101	Financial Accounting (1)	3	2
First Year/First Semester	ACBP1102	Business administration principles	2	
First Year/First Semester	ACEP1103	Economics principles	2	
First Year/First Semester	ACCS1104	Computer's skills (1)	1	2
First Year/First Semester	ACAL1106	Arabic language	2	
First Year/First Semester	ACEL1105	English language	2	
First Year/Second Semester	ACFA1201	Financial Accounting (2)	3	2
First Year/Second Semester	ACGM1202	General Mathematics (1)	3	
First Year/Second Semester	ACSP1203	Statistics principles	3	
First Year/Second Semester	ACHD1205	Human rights and democracy	2	
First Year/Second Semester	ACAR1204	Accounting readings and correspondence in English	2	
Second Year/First Semester	ACIA2101	Intermediate Accounting (1)	3	2
Second Year/First Semester	ACGA2102	Governmental Accounting (1)	2	2

Second Year/First Semester	**ACAE2103**	**Accounting in English (1)**	**2**	**2**
Second Year/First Semester	**ACME2104**	**Marketing and e-trade**	**3**	
Second Year/First Semester	**ACBL2105**	**Business law**	**2**	
Second Year/First Semester	**ACAC2106**	**Accounting application in computers**	**2**	**2**
Second Year/First Semester	**ACGM2107**	**General Mathematics (2)**	**2**	
Second Year/First Semester	**ACAC2108**	**Albaath regime crimes**	**2**	
Second Year/Second Semester	**ACIA2201**	**Intermediate Accounting (2)**	**3**	**2**
Second Year/Second Semester	**ACGA2202**	**Governmental Accounting (2)**	**2**	**2**
Second Year/Second Semester	**ACAO2203**	**Accounting for non-profit organizations**	**3**	
Second Year/Second Semester	**ACPF2204**	**Public finance**	**2**	
Second Year/Second Semester	**ACAR2205**	**Accounting operation research in English**	**3**	
Second Year/Second Semester	**ACAE2206**	**Accounting in English (2)**	**2**	**2**
Second Year/Second Semester	**ACEL2207**	**English language**	**2**	
Third Year/First Semester	**ACCA3101**	**Cost accounting (1)**	**3**	**2**
Third Year/First Semester	**ACCA3102**	**Corporate accounting**	**3**	**2**
Third Year/First Semester	**ACUA3103**	**Uniform accounting system (1)**	**3**	
Third Year/First Semester	**ACTA3104**	**Tax accounting**	**3**	
Third Year/First Semester	**ACFA3105**	**Financial statement accounting in english**	**2**	**2**
Third Year/First Semester	**ACAE3106**	**Accounting for**	**2**	**2**

		financial enterprises		
Third Year/Second Semester	ACAF3201	Advanced financial accouting	3	2
Third Year/Second Semester	ACNA3202	Natural resources accounting	2	2
Third Year/Second Semester	ACUA3203	Uniform accounting system (2)	3	
Third Year/Second Semester	ACCA3204	Cost accounting (2)	3	2
Third Year/Second Semester	ACAC3205	Auditing and control	3	
Third Year/Second Semester	ACAT3206	Accounting training		4
Fourth Year/First Semester	ACAC4101	Advanced cost account in in english (1)	3	2
Fourth Year/First Semester	ACSA4102	Specialized systems accounting	3	2
Fourth Year/First Semester	ACIS4103	International auditing standards	2	
Fourth Year/First Semester	ACMA4104	Managerial accounting in english (1)	3	2
Fourth Year/First Semester	ACIA4105	International accounting	2	
Fourth Year/First Semester	ACMR4106	Methodology and ethics of scientific research	2	
Fourth Year/Second Semester	ACMA4201	Managerial accounting in english (2)	3	2
Fourth Year/Second Semester	ACAC4202	Advanced cost account in in english (2)	3	2
Fourth Year/Second Semester	ACIS4203	International financial reporting standards	2	
Fourth Year/Second Semester	ACAT4204	Accounting theory	3	

Fourth Year/Second Semester	**ACAI4205**	**Accounting information system**	**3**	
Fourth Year/Second Semester	**ACGR4206**	**Graduation research project**		**2**

8. Expected learning outcomes of the program

Knowledge	
To become familiar with the concept of accounting, control and auditing	Providing students with theoretical knowledge and practical examples to introduce them to the concepts of accounting, control and auditing.
Skills	
The student's knowledge of the accounting systems needed by the labor market	Equip students with knowledge of accounting systems relevant to the labor market through practical exercises and industry exposure.
The student's ability to identify the problem in the applied accounting system or internal control system and how to develop the correct solutions to it	Develop students' ability to identify and solve problems in the accounting system or internal control system through case studies and realistic scenarios.
Ethics	
Presenting accounting problems and asking them to think about solutions or encouraging the development of students' accounting thinking	Encouraging students to pose accounting challenges, promoting critical thinking for innovative solutions, and promoting continuous advancement in accounting thought.

9. Teaching and Learning Strategies

Theoretical and practical lectures.

10. Evaluation methods

Daily evaluation, quarterly evaluation, practical evaluation, final evaluation, presentation, daily attendance, and weekly reports

11.Faculty

Faculty Members

Academic Rank	**Specialization**		**Special Requirements/Skills (if applicable)**		**Number of the teaching staff**	
	General	**Special**			**Staff**	**Lecturer**
PHD.A.Prof Haithem Ali	Accounting	Tax			√	

Mohammed		Accounting				
A.Lec Fityan Mahor Shnieshl	management and economy	management and economy			√	
A.Lec Muqdad Yasir Rasmi	management and economy	Accounting audit			√	
A.Lec Esraa Ridah Mahmood	Finance and Banking	Finance and Banking			√	
A.Lec Zahraa Khalid Rhaiem	Finance and Banking	Finance and Banking			√	
A.Lec Nibras Wafaa Jawad	Applied mathematics sciences	Numerical Analysis			√	
PHD.Lec Zahraa Falah Jali	Accounting	Accounting				√
A.Lec Saif Mahmood Mutar	Accounting	Accounting				√
A.Lec Omar Abdullah Saudi	Accounting	Accounting				√

Professional Development

Mentoring new faculty members

Briefly describes the process used to mentor new, visiting, full-time, and part-time faculty at the institution and department level.

Professional development of faculty members

The department and the dean of the college are keen to provide teaching staff who hold higher degrees (master's and doctorate) and who have an excellent academic background that combines the required basic knowledge and skills, in addition to allowing a number of master's degree holders to complete their doctoral studies and to seek the assistance of external lecturers who hold advanced scientific titles to give lectures in Section.

12. Acceptance Criterion

The Accounting Department accepts, in accordance with the central admission of the Ministry of Higher Education and Scientific Research, graduates (holders of a middle school certificate) for both and according to competitive rates.

- **Preparatory/scientific study**
- **Preparatory/literary studies**
- **Commercial study**

13. The most important sources of information about the program

Library - Internet - Websites

14.Program Development Plan

Conduct a periodic evaluation of the program's performance and provide the necessary improvements based on the evaluation results.

Program Skills Outline															
				Required program Learning outcomes											
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
First Year/First Semester	ACFA1101	Financial Accounting (1)	Basic	*	*	*	*	*	*	*		*			
First Year/First Semester	ACBP1102	Business administration principles	Basic	*	*	*	*	*	*	*		*			
First Year/First Semester	ACEP1103	Economics principles	Basic	*	*	*	*	*	*	*		*			
First Year/First Semester	ACCS1104	Computer's skills (1)	Basic	*	*	*		*	*	*		*			
First Year/First Semester	ACAL1106	Arabic language	Basic	*	*	*		*	*	*		*			
First Year/First Semester	ACEL1105	English language	Basic	*	*			*	*	*		*			

First Year/Second Semester	**ACFA1201**	**Financial Accounting (2)**	**Basic**	*	*	*	*	*	*	*		*			
First Year/Second Semester	**ACGM1202**	**General Mathematics (1)**	**Basic**	*	*	*		*	*			*			
First Year/Second Semester	**ACSP1203**	**Statistics principles**	**Basic**	*	*	*	*	*	*	*	*	*			
First Year/Second Semester	**ACHD1205**	**Human rights and democracy**	**Basic**	*	*	*	*	*	*			*			
First Year/Second Semester	**ACAR1204**	**Accounting readings and correspondence in English**	**Basic**	*	*	*		*	*			*			
Second Year/First Semester	**ACIA2101**	**Intermediate Accounting**	**Basic**	*	*	*	*	*	*	*	*	*			

		(1)													
Second Year/First Semester	ACGA2102	Governmental Accounting (1)	Basic	*	*	*		*	*			*			
Second Year/First Semester	ACAE2103	Accounting in English (1)	Basic	*	*	*	*	*	*	*	*	*			
Second Year/First Semester	ACME2104	Marketing and e-trade	Basic	*	*	*	*	*	*	*		*			
Second Year/First Semester	ACBL2105	Business law	Basic	*	*	*		*				*			
Second Year/First Semester	ACAC2106	Accounting application in computers	Basic	*	*	*	*	*	*			*			
Second Year/First	ACGM2107	General Mathematics (2)	Basic	*	*	*		*	*			*			

Semester															
Second Year/First Semester	**ACAC2108**	**Albaath regime crimes**	**Basic**	*	*	*	*	*	*	*	*	*			
Second Year/Second Semester	**ACIA2201**	**Intermediate Accounting (2)**	**Basic**	*	*	*		*	*			*			
Second Year/Second Semester	**ACGA2202**	**Governmental Accounting (2)**	**Basic**	*	*	*	*	*	*	*	*	*			
Second Year/Second Semester	**ACAO2203**	**Accounting for non-profit organizations**	**Basic**	*	*	*	*	*	*	*		*			
Second Year/Second Semester	**ACPF2204**	**Public finance**	**Basic**	*	*			*	*			*			
Second	**ACAR2205**	**Accounting**	**Basic**	*	*	*		*	*	*		*			

Year/Second Semester		**operation research in English**													
Second Year/Second Semester	**ACAE2206**	**Accounting in English (2)**	**Basic**	*	*			*	*	*		*			
Second Year/Second Semester	**ACEL2207**	**English language**	**Basic**	*	*	*		*	*	*	*	*			
Third Year/First Semester	**ACCA3101**	**Cost accounting (1)**	**Basic**	*	*	*		*	*	*	*	*			
Third Year/First Semester	**ACCA3102**	**Corporate accounting**	**Basic**	*	*	*	*	*	*	*	*	*			
Third Year/First Semester	**ACUA3103**	**Uniform accounting system (1)**	**Basic**	*	*	*	*	*	*			*			
Third Year/First Semester	**ACTA3104**	**Tax accounting**	**Basic**	*	*			*	*			*			
Third Year/First	**ACFA3105**	**Financial statement**	**Basic**	*	*	*		*	*	*		*			

Semester		**accounting in english**													
Third Year/First Semester	**ACAE3106**	**Accounting for financial enterprises**	**Basic**	*	*	*		*	*	*	*	*			
Third Year/Second Semester	**ACAF3201**	**Advanced financial accouting**	**Basic**	*	*	*	*	*	*			*			
Third Year/Second Semester	**ACNA3202**	**Natural resources accounting**	**Basic**	*	*	*		*	*			*			
Third Year/Second Semester	**ACUA3203**	**Uniform accounting system (2)**	**Basic**	*	*	*	*	*	*	*		*			
Third Year/Second Semester	**ACCA3204**	**Cost accounting (2)**	**Basic**	*	*			*	*			*			
Third Year/Second Semester	**ACAC3205**	**Auditing and control**	**Basic**	*	*	*	*	*	*	*		*			

Third Year/Second Semester	**ACAT3206**	**Accounting training**	**Basic**	*	*	*		*	*	*		*			
Fourth Year/First Semester	**ACAC4101**	**Advanced cost account in in english (1)**	**Basic**	*	*	*	*	*	*	*		*			
Fourth Year/First Semester	**ACSA4102**	**Specialized systems accounting**	**Basic**	*	*			*				*			
Fourth Year/First Semester	**ACIS4103**	**International auditing standards**	**Basic**	*	*	*		*	*	*		*			
Fourth Year/First Semester	**ACMA4104**	**Managerial accounting in english (1)**	**Basic**	*	*	*		*	*	*		*			
Fourth Year/First Semester	**ACIA4105**	**International accounting**	**Basic**	*	*	*		*	*			*			

Fourth Year/First Semester	**ACMR4106**	**Methodology and ethics of scientific research**	**Basic**	*	*	*		*	*	*		*			
Fourth Year/Second Semester	**ACMA4201**	**Managerial accounting in english (2)**	**Basic**	*	*	*		*	*	*		*			
Fourth Year/Second Semester	**ACAC4202**	**Advanced cost account in in english (2)**	**Basic**	*	*	*	*	*	*			*			
Fourth Year/Second Semester	**ACIS4203**	**International financial reporting standards**	**Basic**	*	*	*	*	*				*			
Fourth Year/Second Semester	**ACAT4204**	**Accounting theory**	**Basic**	*	*	*	*	*	*			*			
Fourth Year/Second	**ACAI4205**	**Accounting information**	**Basic**	*	*	*	*	*	*			*			

Semester		**system**													
Fourth Year/Second Semester	**ACGR4206**	**Graduation research project**	**Basic**												

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

Course Description Guide General Mathematics 1

2024

Course Description Form

1. Course Name:
General mathematics 1
2. Course Code:
ACGM1202
3. Semester / Year
(Second semester , First Year)
4. Description Preparation Date:
7 /4 /2024
5. Available Attendance Forms:
Weekly attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
(45 Hr. / 3 Unit)
7. Course administrator's name (mention all, if more than one name)
Name: Assistant Lecturer Nibras Wafaa Jawad Email: **nibras.w.jawad@almamonuc.edu.iq**
8. Course Objectives

Course Objectives	**As illustrated below .**

General goal //

Using the laws of mathematics in the administrative and accounting field

Special (Behavioral) goals //

1- At the end of the course, the student will be able to recognize the basic concepts in general mathematics

2- At the end of the course, the student will be able to distinguish between various mathematical operations and understand how to apply them

3- At the end of the course, the student will be able to identify effective ways to solve mathematical problems using appropriate methods

4- At the end of the course, the student will be able to describe mathematical relationships accurately and use mathematical language correctly

5- At the end of the course, the student will be able to apply general mathematical concepts to solve life and engineering problems

6- At the end of the course, the student will be able to analyze mathematical data and results and draw correct conclusions

9. Teaching and Learning Strategies

Strategy	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learnin

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	3	Understanding and assimilation	Definition of the function, the importance of functional representation in financial sciences	Brainstorming strategy	Oral and written Examination
2-	3	Understanding and assimilation	Linear and nonlinear equations and exponential transformation	Teamwork strategy.	Oral and written Examination
3-	3	Understanding and assimilation	Transcendental functions	Project strategy	Oral and written Examination
4-	3	Understanding and assimilation	Definition of objective and objective formulas for different functions	Discussion strategy	Oral and written Examination
5-	3	Understanding and assimilation	L'Hopital's rule for undefined values	Story strategy	Oral and written Examination
6-	3	Understanding and assimilation	Practical exercises in the financial and accounting field	Problem solving strategy	Oral and written Examination
7-	3	Understanding and assimilation	Definition of differentiation using the objective ratio	Modeling learning strategy	Oral and written Examination
8-	3	Understanding and assimilation	Practical examples in the financial market	Teamwork strategy.	Oral and written Examination
9-	3	Understanding and assimilation	Verify the existence of the derivative	Combining different strategies	Oral and written Examination
10-	3	Understanding and assimilation	The relationship of derivatives to critical points and inflection points	Combining different strategies	Oral and written Examination
11-	3	Understanding and assimilation	The relationship of derivatives to the maximum and minimum points of profits	Combining different strategies	Oral and written Examination
12-	3	Understanding and assimilation	General examples	Teamwork strategy.	Oral and written Examination
13-	3	Understanding and assimilation	General examples	Project strategy	Oral and written Examination
14-	3	Understanding and assimilation	General examples	Combining different strategies	Oral and written Examination
15-	3	Understanding and assimilation	General examples	Combining different strategies	Oral and written Examination

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or

written exams, reports .... etc.						
Daily Preparation	**Daily Exam**	**Oral Exam**	**Report**	**Monthly Exam**	**Written Exam**	**Total**
5	**5**	**5**	**20**	**5**	**60**	**100**

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Principles of Mathemati written by Mr.Dha Hussein Rasheed
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

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Course Description Guide
Computer Skills 1

2024

Course Description Form

13. Course Name:
Computer Skills 1
14. Course Code:
ACCS1104
15. Semester / Year
(First semester , first Year)
16. Description Preparation Date:
7 /4 /2024
17. Available Attendance Forms:
Weekly attendance
18. Number of Credit Hours (Total) / Number of Units (Total)
(60 Hr. / 4 Unit)
19. Course administrator's name (mention all, if more than one name)
Name: Dr. Hala Adnan Numan Fadel Email: hala.a.fadel@almamonuc.edu.iq
20. Course Objectives

Course Objectives	**As illustrated below .**

General goal //

At the end of the course, the student will be able to Identify the technical skills that enable the user to understand and use computers and their programs effectively.

Special (Behavioral) goals //

1- At the end of the course, the student will be able to learn about using various devices such as computers and smartphones.

2- At the end of the course, the student will be able to distinguish between the physical components and the software components of a computer.

3- At the end of the course, the student will be able to deal with various programs such as the Microsoft Office package and

design and editing programs.

4- At the end of the course, the student will be able to explain the concepts of information technology and cybersecurity.

5- At the end of the course, the student will be able to describe the variables accompanying the development of computer generations and programming languages.

6- At the end of the course, the student will be able to analyze data and solve technical problems.

21. Teaching and Learning Strategies

Strategy	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learnin Story strategy. Combining different strategies

22. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	**4**	Understanding and assimilation	The concept of computer and its types	Story strategy	Oral and written Examination
2-	**4**	Understanding and assimilation	The main parts of a personal computer	Teamwork strategy.	Oral and written Examination
3-	**4**	Understanding and assimilation	Software	Discussion strategy	Oral and written Examination
4-	**4**	Understanding and assimilation	desktop	Discussion strategy	Oral and written Examination
5-	**4**	Understanding and assimilation	Control panel and print management	Problem solving strategy	Oral and written Examination
6-	**4**	Understanding and assimilation	Files and folders	Problem solving strategy	Oral and written Examination
7-	**4**	Understanding and assimilation	Mid Exam		Oral and written Examination
8-	**4**	Understanding and assimilation	Wordpad	Teamwork strategy.	Oral and written Examination
9-	**4**	Understanding and assimilation	Run Word and tab the file	Combining different strategies	Oral and written Examination
10-	**4**	Understanding and assimilation	Home tab in Word	Combining different strategies	Oral and written Examination
11-	**4**	Understanding	Reference and Document	Combining different strategies	Oral and written Examination

		and assimilation	Views tab		
12-	**4**	Understanding and assimilation	Insert Tables and Page Layout tab	Teamwork strategy.	Oral and written Examination
13-	**4**	Understanding and assimilation	Document views	Project strategy	Oral and written Examination
14-	**4**	Understanding and assimilation	Internet basics	Combining different strategies	Oral and written Examination
15-	**4**	Understanding and assimilation	Theoretical and practical exam		Oral and written Examination

23. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc.

Daily Preparation	Daily Exam	Oral Exam	Mid Exam	Final Exam	Written Exam	Total
5	10	10	15	10	50	100

24. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	1- Introduction to windows 2- Introduction to the operating system 3- Hardware and software fundamentals 4- Office Desktop Programmers
Recommended books and references (scientific journals, reports...)	Scientific journals and periodicals related to the subject, reports on the development of programs.
Electronic References, Websites	Browse the Google network using the desired subject key. TechBoomers. GCFLearnFre. Northstar Digital Literacy Assessment. Intel Education.

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Course Description Guide
Principles of management

2024

Course Description Form

1. Course Name:
Principles of management
2. Course Code:
ACBP1102
3. Semester / Year
(First semester , 2023/2024)
4. Description Preparation Date:
2 /4 /2024
5. Available Attendance Forms:
Weekly attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
(2 Hr. Weekly) 30
7. Course administrator's name (mention all, if more than one name)
Name: Dr. Salsal Sadek Kanaan Email: salsal.s.kanaan@almamonuc.edu.iq
8. Course Objectives

Course Objectives	**As illustrated below .**

General goal //

Introducing the student to the principles of management science and the development of his administrative theories, as well as exposure to the elements of the administrative process.

Special (Behavioral) goals //

1-Knowing the concept and importance of management and its fields, the most important elements of the administrative process,

and the approaches to the study of management.
2- Linking ancient and modern management thought and knowing the different schools of management and their characteristics.
3-Learn about the administration and its public and private environment.
4- Defining the concept of planning, its benefits and types, and explaining the most important characteristics of effective planning, and its most important obstacles.
5- Defining the concept of decision-making, its administrative types, and the collective and computerized method of decision-making
6- Defining what is meant by both organization and coordination and explaining the importance and characteristics of each.
7- Definition of leadership, motivation and incentives.
8- Defining the concept of communication and control, personnel management, production and marketing, information system management and its importance.

9. Teaching and Learning Strategies

Strategy	D1 - Discussions and dialogues in the classroom. D2 - Illustrative examples in the classroom. D3 - Brainstorming.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	2	The nature of management and the duties of the manager	A conceptual introduction to management the manager The concept of management and manager Introductions to the study of management Facility activities Challenges facing contemporary management.	Brainstormin g strategy	Oral and written Examination
2-	2	The nature of management and the duties of the manager.	Manager tasks and skills management skills Manager roles Manager jobs.	Teamwork strategy.	Oral and written Examination
3-	2	Development of administrative thought:	The development of administrative thought the classical school School of Scientific Management Administrative divisions school Bureaucratic school.		Oral and written Examination
4-	2	Development of administrative thought:	Humanitarian school Hawthorn Walton Mayo Studies Volt study Study of Jester Barnard Douglas McCreker Contemporary school Open organization theory Quantitative management		Oral and written Examination

			Japanese administration		
5-	2	Management in a changing environment	Management environment The concept of environment and its types The private environment and its componen the general environment and its component The mutual impact between the organization and the work environment		Oral and written Examination
6-	2	Objectives and strategic planning	Organizational goals and administrative planning Goals and objectives Types of organization goals Goal setting requirements		Oral and written Examination
7-	2	Objectives and strategic planning	Strategic Planning Strategy concept Important factors in determining strategy Components of the organization's strategy		Oral and written Examination
8-	2	Information and decision making	Making administrative decisions The concept of decision making Types of decisions Basic models for decision making, information needed to make decisions Systems supporting decision making Steps for making decisions Methods of developing organizational creativity		Oral and written Examination
9-	2	Organizational structure design	Forces affecting the organizational structur Organizational design patterns, human aspects related to formulating the organizational structure		Oral and written Examination
10-	2	Authority,	Authority, chain of command, scope of control, delegation of authority, decentralization		Oral and written Examination
11-	2	Motivation and job satisfaction	Nature of motivation, theories of motivatio Job Satisfaction		Oral and written Examination
12-	2	leadership	The leadership function of the manager, participatory management	.	Oral and written Examination
13-	2	Control	The nature and types of supervision Control tools and methods		Oral and written Examination
14-	2	The nature of management and the duties of the manager	A conceptual introduction to management the manager The concept of management and manager Introductions to the study of management Facility activities Challenges facing contemporary management.		Oral and written Examination
15-	2	The nature of management and the duties of the manager.	Manager tasks and skills management skills Manager roles Manager jobs.		Oral and written Examination

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc.

Daily Preparation	Daily Exam	Monthly Exam	Monthly Exam	attendance	Written Exam	Total
5	5	10	10	10	60	100

12. Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Nothing
Main references (sources)	
Recommended books and references (scientific journals, reports...)	Principles of Management • Author: Khalil Muhammad Hassan Al-Shamaa
Electronic References, Websites	Browse the Google network using the desired subject key.

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Course
Principles of financial accounting

2024

Course Description Form

1. Course Name:
Principles of financial accounting
2. Course Code:
ACFA1101
3. Semester / Year
(First & Second semester , 2023-2024)
4. Description Preparation Date:
18 /4 /2024
5. Available Attendance Forms:
Daily attendance (2 days per week)
6. Number of Credit Hours (Total) / Number of Units (Total)
(45 Hr. / 3 Unit)
7. Course administrator's name (mention all, if more than one name)
Name: Assistant Lecturer. Omar Abdullah Saudi Email: omar.a.saudi@almamonuc.edu.iq
8. Course Objectives

Course Objectives	**As illustrated below .**

General goal //

Enhancing students' expertise in accounting while aligning with the financial targets of public organizations.

Special (Behavioral) goals //

Nurturing students' accounting skills in the realm of academics and expertise.

9. Teaching and Learning Strategies	
Strategy	• The official curriculum • Use the smart board • Use a regular blackboard • Using the Data Show system

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	3	Understanding	Introduction of financial	• Using the smart board	Oral and written

		and assimilation	accounting	• Using a regular blackboard • Using the Data Show system	Examination
2-	**3**	Understanding and assimilation	Fundamentals of analyzing financial operations		Oral and written Examination
3-	**3**	Understanding and assimilation	Capital and financing operations		Oral and written Examination
4-	**3**	Understanding and assimilation	Merchandise operations (buying and selling)		Oral and written Examination
5-	**3**	Understanding and assimilation	Commercial stocks		Oral and written Examination
6-	**3**	Understanding and assimilation	fixed assets		Oral and written Examination
7-	**3**	Understanding and assimilation	Annual reports and financial statements.		Oral and written Examination
8-	**3**	Understanding and assimilation	Correction of accounting errors and preparing settlement restrictions		Oral and written Examination

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, monthly, or written exams.

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exams 2	Written Exam	Total
5	5	0	0	15	60	100

12. Learning and Teaching Resources

Required textbooks (curricular books, if any	Nothing
Main references (sources)	Financial Accounting Principles Book (Prof. Dr. Safaa Ahmed Mohamed / Prof. Hakim Hammoud Falih)
Recommended books and references (scientific journals, reports...)	N/A
Electronic References, Websites	N/A

Course Description Guide
English Language 1

2024

Course Description Form

1. Course Name:
English Language 1
2. Course Code:
ACEL1105
3. Semester / Year
(First semester , 2024Year)
4. Description Preparation Date:
16 /4 /2024
5. Available Attendance Forms:
Weekly attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
(30 Hr. / 2 Unit)
7. Course administrator's name (mention all, if more than one name)
Name: Assistant Teacher,Taqiya Hasan Eisa Email:Hassantakia7@gmail.com
8. Course Objectives

Course Objectives	**As illustrated below .**

General goal //

The students able to connect in the English language.

Special (Behavioral) goals //

English conversations can provide opportunities for personal growth, self-reflection, and self-expression, allowing individuals to share their thoughts, experiences, and emotions in a helpful situation.

9. Teaching and Learning Strategies	
Strategy	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy. A strategy for problem solving or problem-based learnin Story strategy.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	1	Understanding and assimilation	socializing	Brainstorming strategy	Oral and written Examination
2-	1	Understanding and assimilation	Eating out		Oral and written Examination
3-	1	Understanding and assimilation	Living away from home		Oral and written Examination
4-	1	Understanding and assimilation	shopping		Oral and written Examination
5-	1	Understanding and assimilation	The media	Story strategy	Oral and written Examination
6-	1	Understanding and assimilation	Health	Problem solving strategy	Oral and written Examination
7-	1	Understanding and assimilation	Travel	Modeling learning strategy	Oral and written Examination
8-	1	Understanding and assimilation	Sightseeing	Teamwork strategy.	Oral and written Examination
9-	1	Understanding and assimilation	Requesting services		Oral and written Examination
10-	1	Understanding and assimilation	Money and mail		Oral and written Examination
11-	1	Understanding and assimilation	Emergencies		Oral and written Examination
12-	1	Understanding and assimilation	Messages		Oral and written Examination
13-	1	Understanding and assimilation	meeting		Oral and written Examination
14-	1	Understanding and assimilation	Lectuers		Oral and written Examination
15-	1		Presentation and talks		Oral and written Examination

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc.

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Tota
5	5	5	5	10	70	100

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	Reel one,
Recommended books and references (scientific journals, reports...)	Books about English dialogue
Electronic References, Websites	Browse the Google network using the desired subject key.

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Course Description Guide
Arabic Language

2024

Course description form

:Name Course.13
Arabic
: Code Course.14
ACA1106
:Year /Semester.15
quarterly
:this description was prepared Date.16
2024/4/4
: attendance forms.17
Lectures
:(total)/number of units (total) Number of study hours.18
Number of hours: 8 _____ Number of units : 15
administrator (if more than one name is mentioned) Name of the course.19
Name :Dr. Mahmoud Karim Jassim
objectives Course.20

.1Learning the Arabic language in the academic field is one of the featu that make the Arabic language special and an advantage over otl languages, as it provides linguistic, linguistic, literary and artistic informati with a wide area of topographical and historical cognitive dimensions a different cultural patterns. Therefore, the department seeks to empov students with knowledge and fields related to the Arabic language and arts. .2The department prepares generations of employees in the Busin Administration Department in the Arabic language, providing this generati with the basics of learning the Arabic language , as well as developing ability for educational guidance and dealing with the contemporary hum mind. .3The department adopts a program to teach students Arabic scienc literature, and arts in a systematic manner that aims to gain insight into jurisprudence of Arabic and the secrets of its expressive ability, so that t relates to understanding the sacred Qur'anic text and approaching the edg of its causes. In addition to providing students with the skills of analyzi	**Objectives of t study subject**

literary texts of various types. .4The department's education program includes qualifying female stude to have expressive abilities and develop literary taste and aesthetic ser through the arts of rhetoric and high levels of literature. .5Qualifying educated female graduates, in addition to specialization, cover the labor market in the cultural and media fields.	

program outcomes and teaching, learning and evaluation methods Required .21

The strategic process of teaching and learning is carried out by adopting different methods, through theoretical lectures and dialogue discussions with students inside the classroom to find out the extent of their interaction with the lecture, using the brainstorming method, as well as conducting tests from time to time and performing daily and monthly exams to find out the extent to which they follow the subject and the extent of the students' commitment to it. **Cognitive goals** . •Knowledge and understanding. •Familiarity with grammatical rules in the Arabic language. •Understanding common linguistic and literary expression methods in the Ara language. •List the literary productions of ancient and contemporary writers and thinkers the Arabic language. •Identifying the common cognitive, literary and intellectual trends in the heritage the Arabic language. Skills objectives of the program : •Proficiency in the Arabic language, speaking, writing and reading. •Being able to teach the Arabic language using various methods. ts, the • The ability to deal with linguistic understanding with Qur'anic .Noble Prophet's Hadith, and linguistic and literary texts	**The strategy**

Course structure .22

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Daily and quarterly exams and participation	**Lectures And discussions**	The concept of the Arabic language and its origins	Visualize the roots and origins of the Arabic language	2	the first
Daily and quarterly exams ,participation and interaction inside	**Lectures And discussions**	**Control marks (or form) in words**	How to punctuate the Qur'an and put vowels on the	2	the second

the hall			structures, and the original and subsidiary signs in the Arabic language		
Daily and quarterly exams ,participation an interaction inside the ha	**Lectures And discussions**	Pronunciation with hamzat al-wasl and qatl	Distinguishing between the hamzat al-wasl and the hamzat al-qat` in pronunciation, and distinguishing between them in writing	2	the thi
Daily and quarterly exams ,participation an interaction inside the ha	**Lectures And discussions**	punctuation marks	How to use tags within texts , especially in writing scientific and literary research or writing an article , novel, or story	2	the fourth
Daily and quarterly exams ,participation an interaction inside the ha	**Lectures And discussions**	Memorizing 15 verses from Surat Yusuf with interpretation	Training students to correct the tongue for correct pronunciation of the Holy Qur'an, explaining its meaning ,and analyzing its words	2	Fifth
Daily and quarterly exams ,participation an interaction inside the ha	**Lectures And discussions**	The number is in terms of masculine and feminine in grammar	How to write numbers from symbols to writing in the form of structures in the matter of buying , selling, depositing in	2	VI

			banks, etc		
Daily and quarterly exams ,participation an interaction inside the ha	**Lectures And discussions**	How to write the research and its methodology with the most important characteristics of the literary researcher	Explaining how to record the research, adjusting its methodology, dividing it into chapters, topics, and topics, and mentioning the most important qualities that the literary researcher possesses.	2	Seven
Daily and quarterly exams, participation and interaction inside the hall	**Lectures And discussions**	The poet Kaab bin Zuhair His life, his Islam, his topics ,his famous poem (Bant Souad)	The correct pronunciation of the poem and an explanation of the status of Islam in the era of early Islam	2	VIII
Daily and quarterly exams ,participation and interaction inside the hall		Writing the letters Dhaad and Dhaa	To differentiate between the two letters in terms of the noun, the adjective, the writing, and the drawing	2	Ninth
Daily and quarterly exams ,participation and interaction inside the hall		Writing the tied ta' and the open ta' (mabsut)	To explain the pause on them and their pronunciation	2	The tenth
Daily and quarterly exams ,participation and interaction inside the hall		Speech and its parts	To explain the definition of each of these parts and distinguish between its signs	2	eleven
Daily and quarterly exams ,participation and interaction inside the hall		The Arabized and the built	To show which of them takes the three movements and which of	2	twelve

			them adheres to one state with the change of the factor		
Daily and quarterly exams ,participation and interaction inside the hall		Dividing verbs into (past , present, and imperative(	To distinguish between tenses and significance, as well as in terms of parsing and construction	2	Thirte h
Daily and quarterly exams, participation a interaction inside the h		Letters and their sections	To distinguish between the letters of the buildings and the letters of the meanings, as well as each letter has a function and meaning that differs from the other letter	2	fourte h
Daily and quarterly exams, participation a interaction inside the h		The poet Abu Alaa Al-Maarri	Explaining the genius of the poet and learning about the linguistic heritage	2	Fifteer

Course evaluation.23

Distribution of the grade out of 100 according to the tasks assigned to the student, such as daily preparation, daily, monthly and written exams, reports, etc.
In the first semester for attendance, follow-up, and daily exams, 5 marks
First semester exam: 15 marks
Final exam: 60 marks

and teaching resources Learning.24

	Required textbooks (methodology , if a
Mothers of the language, and collections of poets	Main references (sources)
	Recommended supporting books and references) scientific journals, reports(....
Available locations	Electronic references , Internet sites

Course Description Guide

Principles of Statistics

2024

Course Description Form

1. Course Name:
Principles of Statistics
2. Course Code:
ACSP1203
3. Semester / Year
(First semester , 2023/2024)
4. Description Preparation Date:
2 /4 /2024
5. Available Attendance Forms:
Weekly attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
(3 Hr. Weekly) 45
7. Course administrator's name (mention all, if more than one name)
Name: Dr. Salsal Sadek Kanaan Email: salsal.s.kanaan@almamonuc.edu.iq
8. Course Objectives

Course Objectives	**As illustrated below .**

General goal //

Introducing the student to the importance of statistics, its methods, how to collect and classify data, and statistical measures.

Special (Behavioral) goals //

1- At the end of the course, the student will be able to recognize the importance of statistics and its uses.

2- At the end of the course, the student will be able to become familiar with the methods of statistics.

3- At the end of the course, the student will be able to recognize the types of samples and the method of calculating them.

4- At the end of the course, the student will be able to learn how to collect statistical data and transcribe it into frequency tables.

5- At the end of the course, the student will be able to recognize the most important measures of central tendency, and be able to calculate and interpret them.

6- At the end of the course, the student will be able to recognize

the most important dispersion measures, and be able to calculate and interpret them.

9. Teaching and Learning Strategies

Strategy	D1 - Discussions and dialogues in the classroom. D2 - Illustrative examples in the classroom. D3 - Brainstorming.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	3	Concept of statistics	Definition of statistics and its importance.	Brainstorming strategy	Oral and written Examination
2-	3	Data collection	-Data collection method	Teamwork strategy.	Oral and written Examination
3-	3	Classification and tabulation of data	-Methods of data collection	Project strategy	Oral and written Examination
4-	3	Display data	-Sampling method	Discussion strategy	Oral and written Examination
5-	3	Display data	-Common errors in data collection	Story strategy	Oral and written Examination
6-	3	Display data	Review, classify and tabulate data	Problem solving strategy	Oral and written Examination
7-	3	Display data	Random variables and tabular display of data	Modeling learning strategy	Oral and written Examination
8-	3	Display data	Tabular display of data	Teamwork strategy.	Oral and written Examination
9-	3	Measuring mediation	Tabular display of data	Combining different strategies	Oral and written Examination
10-	3	Measuring mediation	Geometric display of data	Combining different strategies	Oral and written Examination
11-	3	Measuring mediation	Measures of central tendency: the arithmetic mean	Combining different strategies	Oral and written Examination
12-	3	Measuring mediation	Measures of central tendency: weighted arithmetic mean, harmonic mean	Teamwork strategy.	Oral and written Examination
13-	3	Measure variation in data	Measures of central tendency: square mean, geometric mean	Project strategy	Oral and written Examination
14-	3	Concept of statistics	Measures of central tendency: mode, median	Combining different strategies	Oral and written Examination
15-	3	Data collection	The relationship between measures of central tendency	Combining different strategies	Oral and written Examination

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc.

Daily Preparation	Daily Exam	Monthly Exam	Monthly Exam	attendance	Written Exam	Total
5	5	10	10	10	60	100

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing

Main references (sources)	
Recommended books and references (scientific journals, reports...)	Sources: Statistics book, written by Dr. Mahmoud Al-Mashhadani, Amir Hanna Hormuz, 1989.
Electronic References, Websites	Browse the Google network using the desired subject key.

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Course Description Guide

Accounting Operations Research in English

Course Description Form

1. Course Name:
Accounting operations research in English
2. Course Code:
ACAR2205
3. Semester / Year
(Second semester , Second Year)
4. Description Preparation Date:
7 /4 /2024
5. Available Attendance Forms:
Weekly attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
(45 Hr. / 3 Unit)
7. Course administrator's name (mention all, if more than one name)
Name: Assistant Lecturer Nibras Wafaa Jawad Email: **nibras.w.jawad@almamonuc.edu.iq**
8. Course Objectives

Course Objectives	**As illustrated below .**

General goal //

Providing the student with a cognitive skill about the concept of operations research and its applications in public life, as operations applications enter into all areas of life

Special (Behavioral) goals //

1- By the end of the course, the student will be able to identify the main principles and concepts in accounting operations research

2- By the end of the course, the student will be able to distinguish between the various methods and techniques used in accounting operations research

3- By the end of the course, the student will be able to identify appropriate strategies and approaches to solve accounting problems using operations research techniques

4- By the end of the course, the student will be able to describe real-world applications of accounting operations research in various industries and organizational contexts

5- By the end of the course, the student will be able to apply

operations research models and tools to improve accounting processes and decision-making

6- By the end of the course, the student will be able to systematically analyze complex accounting problems and develop solutions using operations research methodologies.

9. Teaching and Learning Strategies

Strategy	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learnin

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	3	Understanding and assimilation	Linear programming, legal formula	Brainstorming strategy	Oral and written Examination
2-	3	Understanding and assimilation	Defining the binary problem. Converting the prototype to binary	Teamwork strategy.	Oral and written Examination
3-	3	Understanding and assimilation	Solve the problem in binary way	Project strategy	Oral and written Examination
4-	3	Understanding and assimilation	Customization form	Discussion strategy	Oral and written Examination
5-	3	Understanding and assimilation	Solve the model using the complete counting method	Story strategy	Oral and written Examination
6-	3	Understanding and assimilation	Solve the model in the Hungarian way	Problem solving strategy	Oral and written Examination
7-	3	Understanding and assimilation	Solution using the northwest corner method	Modeling learning strategy	Oral and written Examination
8-	3	Understanding and assimilation	The solution is using the least cost method	Teamwork strategy.	Oral and written Examination
9-	3	Understanding and assimilation	Solution using the opportunity cost method	Combining different strategies	Oral and written Examination
10-	3	Understanding and assimilation	Business networks	Combining different strategies	Oral and written Examination
11-	3	Understanding and assimilation	Solution using the critical path method	Combining different strategies	Oral and written Examination
12-	3	Understanding and assimilation	Solution using PERT method	Teamwork strategy.	Oral and written Examination
13-	3	Understanding and assimilation	Game theory	Project strategy	Oral and written Examination
14-	3	Understanding and assimilation	Solve games through drawing	Combining different strategies	Oral and written Examination
15-	3	Understanding and assimilation	The solution is by car or preference	Combining different strategies	Oral and written Examination

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to

the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc.						
Daily Preparation	**Daily Exam**	**Oral Exam**	**Report**	**Monthly Exam**	**Written Exam**	**Tot al**
5	**5**	**5**	**20**	**5**	**60**	**100**

12. Learning and Teaching Resources

	Principles of Mathemati written by Mr.Dha Hussein Rasheed

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Course Description Guide General Mathematics 2

2024

Course Description Form

1. Course Name:
General mathematics 2
2. Course Code:
ACGM2107
3. Semester / Year
(First semester , Second Year)
4. Description Preparation Date:
7 /4 /2024
5. Available Attendance Forms:
Weekly attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
(30 Hr. / 2 Unit)
7. Course administrator's name (mention all, if more than one name)
Name: Assistant Lecturer Nibras Wafaa Jawad Email: **nibras.w.jawad@almamonuc.edu.iq**
8. Course Objectives

Course Objectives	**As illustrated below .**

General goal //

Using the laws of mathematics in the administrative and accounting field

Special (Behavioral) goals //

At the end of the course, the student will be able to recognize the basic concepts in general mathematics

2- At the end of the course, the student will be able to distinguish between various mathematical operations and understand how to apply them

3- At the end of the course, the student will be able to identify effective ways to solve mathematical problems using appropriate methods

4- At the end of the course, the student will be able to describe mathematical relationships accurately and use mathematical language correctly

5- At the end of the course, the student will be able to apply general mathematical concepts to solve life and engineering problems

6- At the end of the course, the student will be able to analyze mathematical data and results and draw correct conclusions

9. Teaching and Learning Strategies

Strategy	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learnin

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	2	Understanding and assimilation	Definition of the function, the importance of functional representation in financial sciences	Brainstorming strategy	Oral and written Examination
2-	2	Understanding and assimilation	Linear and nonlinear equations and exponential transformation	Teamwork strategy.	Oral and written Examination
3-	2	Understanding and assimilation	Transcendental functions	Project strategy	Oral and written Examination
4-	2	Understanding and assimilation	Definition of objective and objective formulas for different functions	Discussion strategy	Oral and written Examination
5-	2	Understanding and assimilation	L'Hopital's rule for undefined values	Story strategy	Oral and written Examination
6-	2	Understanding and assimilation	Practical exercises in the financial and accounting field	Problem solving strategy	Oral and written Examination
7-	2	Understanding and assimilation	Definition of differentiation using the objective ratio	Modeling learning strategy	Oral and written Examination
8-	2	Understanding and assimilation	Practical examples in the financial market	Teamwork strategy.	Oral and written Examination
9-	2	Understanding and assimilation	Verify the existence of the derivative	Combining different strategies	Oral and written Examination
10-	2	Understanding and assimilation	The relationship of derivatives to critical points and inflection points	Combining different strategies	Oral and written Examination
11-	2	Understanding and assimilation	The relationship of derivatives to the maximum and minimum points of profits	Combining different strategies	Oral and written Examination
12-	2	Understanding and assimilation	General examples	Teamwork strategy.	Oral and written Examination
13-	2	Understanding and assimilation	General examples	Project strategy	Oral and written Examination
14-	2	Understanding and assimilation	General examples	Combining different strategies	Oral and written Examination
15-	2	Understanding and assimilation	General examples	Combining different strategies	Oral and written Examination

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or

written exams, reports .... etc.						
Daily Preparation	**Daily Exam**	**Oral Exam**	**Report**	**Monthly Exam**	**Written Exam**	**Total**
5	**5**	**5**	**20**	**5**	**60**	**100**

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Principles of Mathemati written by Mr.Dha Hussein Rasheed
Main references (sources)	
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	

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Course Description Guide

English Accounting

2024

Course Description Form

1. Course Name:
English Accounting 1
2. Course Code:
ACAE2103
3. Semester / Year
The first semester/first
4. Description Preparation Date:
10 /4 /2024
5. Available Attendance Forms:
In presence
6. Number of Credit Hours (Total) / Number of Units (Total)
60 hours (2 theoretical + 2 practical)
7. Course administrator's name (mention all, if more than one name)
Name: Dr.Israa Ridha Mahmood Email: israa.r.mahmood@almamonuc.edu.iq
8. Course Objectives

Course Objectives	**As illustrated below .**

1. Skills on how to deal with the challenges facing the future of students and study them for the purpose of preparing them to face the challenges they face in the field of specialization as accountants.
2. Skills on how to practice specialized jobs
3. Giving students an opportunity to learn about the technical skills required of accountants in order to perform their work well

9. Teaching and Learning Strategies	
Strategy	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learnin Story strategy. Combining different strategies

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method

1-	**3**	Understanding and assimilation	**Theoretical framework of financial accounting**	Brainstorming strategy	Oral and written Examination
2-	**3**	Understanding and assimilation	**Practices**	Teamwork strategy.	Oral and written Examination
3-	**3**	Understanding and assimilation	**Basic elements in theoretical framework (Principles,Assumptions and, Constraints(**	Project strategy	Oral and written Examination
4-	**3**	Understanding and assimilation	**Basic elements in theoretical framework (elements of financial of statements, qualitative characteristics**	Discussion strategy	Oral and written Examination
5-	**3**	Understanding and assimilation	**objectives of financial reporting ,Who uses the accounting information, for what reasons?**	Story strategy	Oral and written Examination
6-	**3**	Understanding and assimilation	**Accounting for purchases, sales goods**	Problem solving strategy	Oral and written Examination
7-	**3**	Understanding and assimilation	**Practices**	Modeling learning strategy	Oral and written Examination
8-	**3**	Understanding and assimilation	**Accounting for Commercial notes**	Teamwork strategy.	Oral and written Examination
9-	**3**	Understanding and assimilation	**Practices**	Combining different strategies	Oral and written Examination
10-	**3**	Understanding and assimilation	**Adjusting Entries**	Combining different strategies	Oral and written Examination
11-	**3**	Understanding and assimilation	**Practices**	Combining different strategies	Oral and written Examination
12-	**3**	Understanding and assimilation	**Financial statements (Income statement, Statement of changes in owners' Equity)**	Teamwork strategy.	Oral and written Examination
13-	**3**	Understanding and assimilation	**Balance Sheet**	Project strategy	Oral and written Examination
14-	**3**	Understanding and assimilation	**Practices**	Combining different strategies	Oral and written Examination
15-	**3**	Understanding and assimilation	**Bank reconciliation Dividends pilicy**	Combining different strategies	Oral and written Examination

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	**Principle Accounting, 2014, Kiso, Accounting in English, 2011, Soud Chaid Mashkor 2011**
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	Browse the Google network using the desired subject key.

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Course Description Guide

English Accounting

2024

Course Description Form

1. Course Name:	
English Accounting 2	
2. Course Code:	
ACAE2206	
3. Semester / Year	
The second semester/second	
4. Description Preparation Date:	
10 /4 /2024	
5. Available Attendance Forms:	
In presence	
6. Number of Credit Hours (Total) / Number of Units (Total)	
60 hours (2 theoretical + 2 practical)	
7. Course administrator's name (mention all, if more than one name)	
Name: Dr.Israa Ridha Mahmood Email: israa.r.mahmood@almamonuc.edu.iq	
8. Course Objectives	
Course Objectives	**As illustrated below .**
1- Understand and use the English language as a means of communicati and learning in their specializations 2- Understanding the reading material by creating a connection between various components 3- Using colloquial English in their daily lives 4- Start and continue short and simple conversations 5 - Writing a sentence that is sound and has correct structure and meaning	
9. Teaching and Learning Strategies	
Strategy	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learnin Story strategy. Combining different strategies
10. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	3	Understanding and assimilation	**Accounting for Property, Plant, Equipment**	Brainstorming strategy	Oral and written Examination
2-	3	Understanding and assimilation	**Practices**	Teamwork strategy.	Oral and written Examination
3-	3	Understanding and assimilation	**Depreciation Accounting**	Project strategy	Oral and written Examination
4-	3	Understanding and assimilation	**Practices**	Discussion strategy	Oral and written Examination
5-	3	Understanding and assimilation	**Inventory valuation: Cost basis approach**	Story strategy	Oral and written Examination
6-	3	Understanding and assimilation	**Explanation of (FIFO, LIFO.W.A) Methods**	Problem solving strategy	Oral and written Examination
7-	3	Understanding and assimilation	**Practices**	Modeling learning strategy	Oral and written Examination
8-	3	Understanding and assimilation	**Accounts Receivable**	Teamwork strategy.	Oral and written Examination
9-	3	Understanding and assimilation	**Practices**	Combining different strategies	Oral and written Examination
10-	3	Understanding and assimilation	**Accounting For investment (Equity investment)**	Combining different strategies	Oral and written Examination
11-	3	Understanding and assimilation	**Accounting For investment (Debt investment)**	Combining different strategies	Oral and written Examination
12-	3	Understanding and assimilation	**Practices**	Teamwork strategy.	Oral and written Examination
13-	3	Understanding and assimilation	**Accounting for stockholders equity (common stock&preferred stock**	Project strategy	Oral and written Examination
14-	3	Understanding and assimilation	**Dividends pilicy**	Combining different strategies	Oral and written Examination
15-	3	Understanding and assimilation	**Practices**	Combining different strategies	Oral and written Examination

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	**Principle Accounting, 2014,**

	Kiso, Accounting in English, 2011, Soud Chaid Mashkor 2011
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	Browse the Google network using the desired subject key.

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Course Description Guide

Computer accounting

2024

Course Description Form

25. Course Name:	
Computer accounting applications	
26. Course Code:	
ACAC2106	
27. Semester / Year	
(First semester , second **Year)**	
28. Description Preparation Date:	
9/3 /2024	
29. Available Attendance Forms:	
Weekly attendance	
30. Number of Credit Hours (Total) / Number of Units (Total)	
(16Hr.)	
31. Course administrator's name (mention all, if more than one name)	
Name: Assistant lecturer zahraa KHALIED RAHEEM Email: zahraa.k.raheem@almamonuc.edu.iq	
32. Course Objectives	
Course Objectives	**As illustrated below .**
General goal // Identify the technical skills that enable the user to understand and use computers and their programs effectively. **Special (Behavioral) goals //** 1- Learn to use hardware, software and networks 2- Understanding how to apply accounting operations using the computer	
33. Teaching and Learning Strategies	
Strategy	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learnin Story strategy.

	Combining different strategies

34. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	1 practical 2 theoretic	Understanding and assimilation	Financial functions (fv financial functions(pv)	Brainstorming strategy	Oral and written Examination
2-	1 practical 2 theoretic	Understanding and assimilation	financial functions(pv)	Teamwork strategy.	Oral and written Examination
3-	1 practical 2 theoretic	Understanding and assimilation	Financial functions(pmt)	Project strategy	Oral and written Examination
4-	1 practical 2 theoretic	Understanding and assimilation	Monetary functions(rate)	Discussion strategy	Oral and written Examination
5-	1 practical 2 theoretic	Understanding and assimilation	Financial functionseffect	Story strategy	Oral and written Examination
6-	1 practical 2 theoretic	Understanding and assimilation	Theoretical exam	Problem solving strategy	Oral and written Examination
7-	1 practical 2 theoretic	Understanding and assimilation	Databases	Modeling learning strategy	Oral and written Examination
8-	1 practical 2 theoretic	Understanding and assimilation	Types of data management systems	Teamwork strategy.	Oral and written Examination
9-	1 practical 2 theoretic	Understanding and assimilation	Database environment	Combining different strategies	Oral and written Examination
10-	1 practical 2 theoretic	Understanding and assimilation	Data management systems jobs	Combining different strategies	Oral and written Examination
11-	1 practical 2 theoretic	Understanding and assimilation	Database management	Combining different strategies	Oral and written Examination
12-	1 practical 2 theoretic	Understanding and assimilation	Database environment	Teamwork strategy.	Oral and written Examination
13-	1 practical 2 theoretic	Understanding and assimilation	Practical exam	Project strategy	Oral and written Examination
14-	1 practical 2 theoretic	Understanding and assimilation	Theoretical exam	Combining different strategies	Oral and written Examination
15-	1 practical 2 theoretic	Understanding and assimilation		Combining different strategies	Oral and written Examination

35. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc.

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

36. Learning and Teaching Resources

Required textbooks (curricular books, if any)	5- Introduction to

	windows 6- Introduction to the operating system
Main references (sources)	Nothing
Recommended books and references (scientific journals, reports...)	Nothing
Electronic References, Websites	Browse the Google network using the desired subject key. TechBoomers .GCFLearnFree Northstar Digital Literacy Assessment. .Intel Education

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Course Description Guide
English Language 2

2024

Course Description Form

1. Course Name:
English Language
2. Course Code:
ACEL2207
3. Semester / Year
(First semester , 2nd Year)
4. Description Preparation Date:
16 /4 /2024
5. Available Attendance Forms:
Weekly attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
(30 Hr. / 2 Unit)
7. Course administrator's name (mention all, if more than one name)
Name: Dr. Mohamed Abdulhasan Jasim **Email:** mohamed.a.jasim@almamonuc.adu
8. Course Objectives

Course Objectives	**As illustrated below .**

- Teaching students the rules of the English language and how to use them
- Teaching students writing skills in English
- Teaching students everyday English and how to use it

9. Teaching and Learning Strategies

Strategy	1. Brainstorming strategy 2. Learning strategy 3. Learning and modeling strategy 4. Strategy of Teamwork and learning cooperation

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	2	Understanding and assimilation	Translation of a passage	Brainstorming strategy	Oral and written Examination
2-	2	Understanding and assimilation	Grammatical subject	Teamwork strategy.	Oral and written Examination
3-	2	Understanding and assimilation	Everyday English	Learning and modeling strategy	Oral and written Examination
4-	2	Understanding	Reading a passage	Learning and	Oral and written

		and assimilation		modeling strategy	Examination
5-	**2**	Understanding and assimilation	Exercises	Discussion strategy	Oral and written Examination
6-	**2**	Understanding and assimilation	Writing skills	Discussion strategy and cooperation learning	Oral and written Examination
7-	**2**	Understanding and assimilation	Vocabulary	Brainstorming strategy	Oral and written Examination
8-	**2**	Understanding and assimilation	Conversations	Discussion strategy	Oral and written Examination
9-	**2**	Understanding and assimilation	Everyday English	Learning and modeling strategy	Oral and written Examination
10-	**2**	Understanding and assimilation	Grammatical subject	Discussion strategy	Oral and written Examination
11-	**2**	Understanding and assimilation	Present simple	Discussion strategy	Oral and written Examination
12-	**2**	Understanding and assimilation	Present perfect	Discussion strategy	Oral and written Examination
13-	**2**	Understanding and assimilation	Everyday English	Learning and modeli strategy	Oral and written Examination
14-	**2**	Understanding and assimilation	Conversations	Learning and modeling strategy	Oral and written Examination
15-	**2**	Understanding and assimilation	Conversations	Learning and modeling strategy	Oral and written Examination

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc.

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

12. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Headway
Main references (sources)	English Grammar in Use
Recommended books and references (scientific journals, reports...)	English Interchange
Electronic References, Websites	Any educational material related to the English language that is available online

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Course Description Guide
Corporate accounting

2024

Course Description Form

37. Course Name:
Corporate accounting
38. Course Code:
ACCA3102
39. Semester / Year
The First semester/Third
40. Description Preparation Date:
10 /4 /2024
41. Available Attendance Forms:
In presence
42. Number of Credit Hours (Total) / Number of Units (Total)
75 hours (3 theoretical + 2 practical)
43. Course administrator's name (mention all, if more than one name)
Name: Dr.Israa Ridha Mahmood Email: israa.r.mahmood@almamonuc.edu.iq
44. Course Objectives

Course Objectives	As illustrated below .

Providing the student with knowledge in the subject of corporate accounting, specifically with regard to capital formation in joint liability companies.
45. Teaching and Learning Strategies

Strategy	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learnin Story strategy. Combining different strategies

46. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	5	Understanding and assimilation	The concept of companies, their types and characteristics	Brainstorming strategy	Oral and written Examination
2-	5	Understanding	Capital formation in	Teamwork strategy.	Oral and written

		and assimilation	joint liability companies		Examination
3-	5	Understanding and assimilation	Accounting treatments for partners' current accounts	Project strategy	Oral and written Examination
4-	5	Understanding and assimilation	Financial statements of joint liability companies and distribution of profits and losses among partners	Discussion strategy	Oral and written Examination
5-	5	Understanding and assimilation	Increasing capital in joint-venture companies - joining a partner through purchase	Story strategy	Oral and written Examination
6-	5	Understanding and assimilation	Increasing capital in joint-venture companies - joining an investment partner	Problem solving strategy	Oral and written Examination
7-	5	Understanding and assimilation	Reduction of capital in joint liability companies - withdrawal of a partner	Modeling learning strategy	Oral and written Examination
8-	5	Understanding and assimilation	Liquidation of the joint liability company	Teamwork strategy.	Oral and written Examination
9-	5	Understanding and assimilation	Solutions to questions and exercises + the first semester exam	Combining different strategies	Oral and written Examination
10-	5	Understanding and assimilation	Capital formation in joint stock companies	Combining different strategies	Oral and written Examination
11-	5	Understanding and assimilation	Receiving uncollected installments from shareholders and addressing the default	Combining different strategies	Oral and written Examination
12-	5	Understanding and assimilation	Liquidation of joint stock companies	Teamwork strategy.	Oral and written Examination
13-	5	Understanding and assimilation	Accounting treatments for bond issuance	Project strategy	Oral and written Examination
14-	5	Understanding and assimilation	Solutions to questions and exercises + the second semester exam	Combining different strategies	Oral and written Examination
15-	5	Understanding and assimilation	Bank reconciliation Dividends pilicy	Combining different strategies	Oral and written Examination

47. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

48. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	1- Corporate Accounting, Bushra Al-Mashhadani
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	Browse the Google network using the desired subject key.

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Course Description Guide

Advanced financial

2024

Course Description Form

49. Course Name:
Advanced financial accounting
50. Course Code:
ACAF3201
51. Semester / Year
The Second semester/Third
52. Description Preparation Date:
10 /4 /2024
53. Available Attendance Forms:
In presence
54. Number of Credit Hours (Total) / Number of Units (Total)
75 hours (3 theoretical + 2 practical)
55. Course administrator's name (mention all, if more than one name)
Name: Dr.Israa Ridha Mahmood Email: israa.r.mahmood@almamonuc.edu.iq
56. Course Objectives

Course Objectives	As illustrated below .

Providing the student with knowledge in the subject of corporate accounting, specifically with regard to capital formation in joint liability companies.

57. Teaching and Learning Strategies	
Strategy	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learnin Story strategy. Combining different strategies

58. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	5	Understanding and assimilation	The concept of corporate merger, its reasons and types	Brainstorming strategy	Oral and written Examination
2-	5	Understanding	Merger of companies -	Teamwork strategy.	Oral and written

		and assimilation	acquisition of assets		Examination
3-	5	Understanding and assimilation	Corporate merger - acquisition of shares	Project strategy	Oral and written Examination
4-	5	Understanding and assimilation	Acquiring shares after the date of acquisition: cost and ownership methods	Discussion strategy	Oral and written Examination
5-	5	Understanding and assimilation	The concept of operating sectors and the requirements for financial reporting of their business results	Story strategy	Oral and written Examination
6-	5	Understanding and assimilation	The concept of branches, their types and importance	Problem solving strategy	Oral and written Examination
7-	5	Understanding and assimilation	Accounting for its work	Modeling learning strategy	Oral and written Examination
8-	5	Understanding and assimilation	Accounting treatments for internal branches - the central method	Teamwork strategy.	Oral and written Examination
9-	5	Understanding and assimilation	Accounting treatments for internal branches - the decentralized method	Combining different strategies	Oral and written Examination
10-	5	Understanding and assimilation	Reconciliation of current accounts (branch current and center current)	Combining different strategies	Oral and written Examination
11-	5	Understanding and assimilation	Solutions to questions and exercises + the first semester exam	Combining different strategies	Oral and written Examination
12-	5	Understanding and assimilation	The concept of revenues and the basis of their recognition	Teamwork strategy.	Oral and written Examination
13-	5	Understanding and assimilation	The concept of trust goods and the foundations of revenue recognition	Project strategy	Oral and written Examination
14-	5	Understanding and assimilation	Problems and foundations of recognizing revenues	Combining different strategies	Oral and written Examination

			resulting from installment sales operations - the installment method		
15-	5	Understanding and assimilation	Problems and foundations of recognizing revenues resulting from installment sales operations - the installment method	Combining different strategies	Oral and written Examination

59. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

60. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Nothing
Main references (sources)	2- Financial accounting books
Recommended books and references (scientific journals, reports...)	
Electronic References, Websites	Browse the Google network using the desired subject key.

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Course Description Guide

Natural resources accounting

2024

Course Description Form

1. Course Name: **Natural resources accounting**
2. Course Code:
ACNA3202
3. Semester / Year
(second semester , third **Year)**
4. Description Preparation Date:
9/3 /2024
5. Available Attendance Forms:
Weekly attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
(4Hr.)
7. Course administrator's name (mention all, if more than one name)
Name: Assistant lecturer zahraa KHALIED RAHEEM Email: zahraa.k.raheem@almamonuc.edu.iq
8. Course Objectives

Course Objectives	**As illustrated below .**

General goal //

Learn about natural resources accounting, the nature of oil companies, and the accounting treatments for their operations.

Special (Behavioral) goals //

1- Oil companies activity

2- Accounting treatments and preparation

9. Teaching and Learning Strategies	
Strategy	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies
10. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	1 practical 2 theoretic	Understanding and assimilation	Characteristics of extractive industries activity	Brainstorming strategy	Oral and written Examination
2-	1 practical 2 theoretic	Understanding and assimilation	Research and exploration expenses	Teamwork strategy.	Oral and written Examination
3-	1 practical 2 theoretic	Understanding and assimilation	Accounting treatments for the research and exploration stage	Project strategy	Oral and written Examination
4-	1 practical 2 theoretic	Understanding and assimilation	Revenue expenditure method	Discussion strategy	Oral and written Examination
5-	1 practical 2 theoretic	Understanding and assimilation	Method of calculating amortization for contracts	Story strategy	Oral and written Examination
6-	1 practical 2 theoretic	Understanding and assimilation	How to calculate amortization for unprepared contracts	Problem solving strategy	Oral and written Examination
7-	1 practical 2 theoretic	Understanding and assimilation	Closing accounts for unprepared contracts	Modeling learning strategy	Oral and written Examination
8-	1 practical 2 theoretic	Understanding and assimilation	Exploration and drilling stage	Teamwork strategy.	Oral and written Examination
9-	1 practical 2 theoretic	Understanding and assimilation	Monthly exam	Combining different strategies	Oral and written Examination
10-	1 practical 2 theoretic	Understanding and assimilation	Calculation of under-drilled wells	Combining different strategies	Oral and written Examination
11-	1 practical 2 theoretic	Understanding and assimilation	Production stage	Combining different strategies	Oral and written Examination
12-	1 practical 2 theoretic	Understanding and assimilation	Methods of calculating the exhaustion of productive wells	Teamwork strategy.	Oral and written Examination
13-	1 practica	Understandin	Depreciation of	Project strategy	Oral and

	2 theoretic	g and assimilation	equipment and fixed assets		written Examination
14-	1 practical 2 theoretic	Understanding and assimilation	Practical exam	Combining different strategies	Oral and written Examination
15-	1 practical 2 theoretic	Understanding and assimilation	Theoretical exam	Combining different strategies	Oral and written Examination

11. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc.

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

12. Learning and Teaching Resources

Required textbooks (curricular books, any)	Natural Resources Accounti (Mr. Thaer Al-Ghabban, Ms. Fai Al-Ghabban) 2023
Main references (sources)	Nothing
Recommended books and references (scientific journals, reports...)	Nothing
Electronic References, Websites	Browse the Google network using the desired subject key.

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Course Description Guide

Tax Accounting

2024

Course Description Form

1. Course Name: **Natural resources accounting**
2. Course Code:
ACNA3202
3. Semester / Year
(First semester , third **Year)**
4. Description Preparation Date:
18/4 /2024
5. Available Attendance Forms:
Weekly attendance
6. Number of Credit Hours (Total) / Number of Units (Total)
(45Hr.) / 3 Units
7. Course administrator's name (mention all, if more than one name)
Name: PHD.A.Prof Haithem Ali Mohammed Email: **haitham.a.alanbagi@almamonuc.edu.iq**
8. Course Objectives

Course Objectives	**As illustrated below .**

General goal //

Providing the student with the necessary skills related to understanding tax laws in the local environment and ways to apply them in the field of tax accounting

Special (Behavioral) goals //

1- By the end of the course, the student will be able to identify the laws and regulations related to the field of tax accounting

. 2- By the end of the course, the student will be able to distinguish between different types of taxes and their applications in the tax environment

. 3- By the end of the course, the student will be able to identify the correct financial actions and strategies to achieve adequate tax compliance and reduce tax risks

. 4- By the end of the course, the student will be able to explain the reports and tax returns required from individuals, companies, and institutions

. 5- By the end of the course, the student will be able to apply tax

	laws to calculate taxes owed and submit tax reports accurately and effectively . 6- By the end of the course, the student will be able to analyze the tax impacts on the financial decisions of individuals and companies and direct tax strategies based on financial need and effectiveness.

9. Teaching and Learning Strategies

Strategy	Brainstorming strategy Modeling learning strategy Group work or cooperative learning strategy Discussion strategy Project strategy A strategy for problem solving or problem-based learning Story strategy. Combining different strategies

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1-	1 practical 2 theoretical	Understanding and assimilation	The concept of tax and its types, objectives of imposing tax, general foundations and rules.	Brainstorming strategy	Oral and written Examination
2-	1 practical 2 theoretic	Understanding and assimilation	Tax structure in Iraq: Division of taxes in Iraq, criterion for distinguishing between direct and indirect taxes.	Teamwork strategy.	Oral and written Examination
3-	1 practical 2 theoretic	Understanding and assimilation	The nature of taxable income under tax legislation in Iraq, accounting income and tax income, International Accounting Standard No. 12.	Project strategy	Oral and written Examination
4-	1 practical 2 theoretic	Understanding and assimilation	Tax accounting: The basic components of the tax accounting system in Iraq, the concept of tax evasion and double taxation.	Discussion strategy	Oral and written Examination
5-	1 practical 2	Understanding and	Sources of income subject to tax under	Story strategy	Oral and written

	theoretic	assimilation	Iraqi tax legislation, imposing tax on resident and non-resident taxpayers. Iraqi Accounting Rule No. 13.		Examination
6-	1 practical 2 theoretic	Understanding and assimilation	Allowances, exemptions and reductions under Iraqi tax legislation.	Problem solving strategy	Oral and written Examination
7-	1 practical 2 theoretic	Understanding and assimilation	Calculating income tax according to tax legislation in Iraq: Estimating taxable income, the concept and methods of tax examination,	Modeling learning strategy	Oral and written Examination
8-	1 practical 2 theoretic	Understanding and assimilation	First Exam	Teamwork strategy.	Oral and written Examination
9-	1 practical 2 theoretic	Understanding and assimilation	Calculating income tax according to the self-assessment system	Combining different strategies	Oral and written Examination
10-	1 practical 2 theoretic	Understanding and assimilation	Real estate tax: concept, characteristics, scope of application of the tax and legal exemptions.	Combining different strategies	Oral and written Examination
11-	1 practical 2 theoretic	Understanding and assimilation	Real estate tax: procedures for estimating real estate revenue and calculating the tax.	Combining different strategies	Oral and written Examination
12-	1 practical 2 theoretic	Understanding and assimilation	Arsat tax: concept, tax base and legal exemptions.	Teamwork strategy.	Oral and written Examination
13-	1 practical 2 theoretic	Understanding and assimilation	Arsat tax: tax assessment and accounting procedures.	Project strategy	Oral and written Examination
14-	1 practical 2 theoretic	Understanding and assimilation	.Second Exam	Combining different strategies	Oral and written Examination
15-	1 practical 2 theoretic	Understanding and assimilation	Modern concepts in tax accounting: sales tax, value added tax	Combining different strategies	Oral and written Examination
11. Course Evaluation					

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports .... etc.

Daily Preparation	Daily Exam	Oral Exam	Report	Monthly Exam	Written Exam	Total
5	5	5	5	10	70	100

12. Learning and Teaching Resources

Accounting and tax accounting: Ta Al-Jajjawi - Haitham Al-Anbaki Accounting and tax accounting Muhammad Helou Al-Kharsan	Natural Resources Accounti (Mr. Thaer Al-Ghabban, Ms. Fa Al-Ghabban) 2023
	Nothing
	Nothing
	Browse the Google network using the desired subject key.

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